

<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>HORIZON MALL DEVELOPMENT COMPANY,</p> <p>v.</p> <p>Respondent:</p> <p>BOULDER COUNTY BOARD OF EQUALIZATION.</p>	
<p>Attorney or Party Without Attorney for the Petitioner:</p> <p>Name: Alan Poe Holland & Hart LLP</p> <p>Address: 8390 E. Crescent Parkway, Suite 400 Greenwood Village, Colorado 80111</p> <p>Phone Number: 303-290-1616</p> <p>Attorney Reg. #: 07641</p>	<p>Docket Number: 42950 (Partial)</p>
<p>ORDER ON WITHDRAWAL</p>	

THIS MATTER was not scheduled for hearing before the Board of Assessment Appeals. On June 9, 2004, the Board received Petitioner's request to withdraw the above-captioned appeal. The Board has approved Petitioner's request.

FINDINGS OF FACT AND CONCLUSIONS:

1. Subject property is described as follows:

Schedule No.: R0111686

Category: Valuation Property Type: Commercial


2. Petitioner is protesting the 2003 actual value of the subject property.

ORDER:


Petitioner's request for withdrawal is granted; therefore, the Board will take no further action on these matters.

DATED and MAILED this 12th day of June, 2004.

BOARD OF ASSESSMENT APPEALS



Karen E. Hart

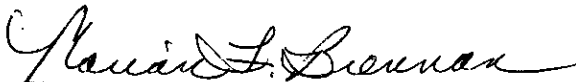


Debra A. Baumbach

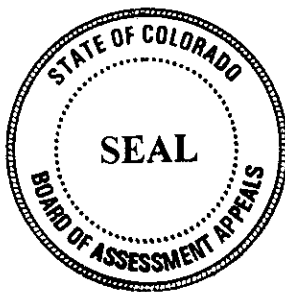
This decision was put on the record

June 11, 2004

I hereby certify that this is a true and correct copy of the decision of the Board of Assessment Appeals.



Marian F. Brennan

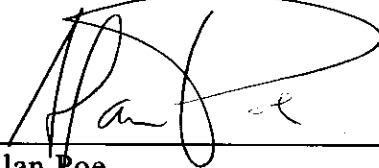


BOARD OF ASSESSMENT APPEALS STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, CO 80203		
Petitioner: Horizon Mall Development Company v. Respondent: Boulder County Board of Equalization		Case Number: 42950
Attorney for Petitioner:		County Schedule Number R0111686
Name: Alan Poe Address: Holland & Hart LLP 8390 E. Crescent Parkway, Ste. 400 Greenwood Village, CO 80111 Telephone: (303) 290-1616 Facsimile: (303) 290-1606 E-mail: apoe@hollandhart.com Atty.Reg.#: #07641		
WITHDRAWAL OF PORTION OF APPEAL		

Petitioner Horizon Mall Development Company, by its attorney of record, withdraws that portion of the appeal in this case that relates to schedule number R0111686.

Dated June 9, 2004

Respectfully submitted,



Alan Poe
 Holland & Hart LLP
 ATTORNEY FOR PETITIONER

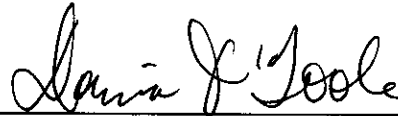
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 JUN 14 AM 8:48
 BOARD OF ASSESSMENT APPEALS

CERTIFICATE OF SERVICE

I certify that on June 9, 2004, I served a copy of the foregoing document to the following by

- U.S. Mail, postage prepaid
- Hand Delivery
- Fax

David Hughes, Esq.
Deputy County Attorney
P.O. Box 471
Boulder, CO 80306-0471
Facsimile: (303) 441-4794



3230098_1.DOC

<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>HORIZON MALL DEVELOPMENT COMPANY,</p> <p>v.</p> <p>Respondent:</p> <p>BOULDER COUNTY BOARD OF EQUALIZATION.</p>	
<p>Attorney or Party Without Attorney for the Petitioner:</p> <p>Name: Alan Poe, Esq. Holland & Hart LLP</p> <p>Address: 8390 E. Crescent Parkway, Suite 400 Greenwood Village, CO 80111</p> <p>Phone Number: (303) 290-1616</p> <p>Attorney Reg. No.: 07641</p>	<p>Docket Number: 42950 (Partial)</p>
<p>ORDER ON STIPULATION</p>	

THE PARTIES TO THIS ACTION entered into Stipulations, which have been approved by the Board of Assessment Appeals. A copy of the Stipulations are attached and incorporated as a part of this decision.

FINDINGS OF FACT AND CONCLUSIONS:

1. Subject property is described as follows:

County Schedule Nos.: R0066875, R0111685, R0111687, R0111688

Category: Valuations Property Type: Commercial
2. Petitioner is protesting the 2003 actual value of the subject property.

3. The parties agreed that the 2003 actual value of the subject property should be reduced to:

Reference Attached Stipulations

4. The Board concurs with the Stipulations.

ORDER:

Respondent is ordered to reduce the 2003 actual value of the subject property, as set forth above.

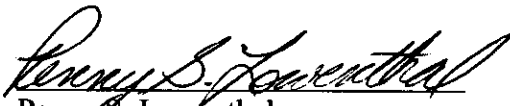
The Boulder County Assessor is directed to change his/her records accordingly.

DATED/MAILED this 1st day of July, 2004.

This decision was put on the record

June 29, 2004

I hereby certify that this is a true and correct copy of the decision of the Board of Assessment Appeals


Penny S. Lowenthal

BOARD OF ASSESSMENT APPEALS



Karen E. Hart



Debra A. Baumbach



BOARD OF ASSESSMENT APPEALS
STATE OF COLORADO
DOCKET NUMBER(s):42950 ✓

County Account Numbers: R0111638

~~STIPULATION (As To Tax Year 2003 Actual Value)~~

PAGE 1 OF 2

Petitioner(s), Horizon Mall Development Company ✓

vs.

BOULDER COUNTY BOARD OF EQUALIZATION,

Respondent

JUN 29 PM 12:29
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COUNTY CLERK

Petitioner(s) and Respondent hereby enter into this Stipulation regarding the tax year 2003 valuation of the subject property, and jointly move the Board of Assessment Appeals to enter its order based on this Stipulation.

Petitioner(s) and Respondent agree and stipulate as follows:

1. The property subject to this Stipulation is described as follows: Lot 5, Horizon Park Shopping Center, Replat B.
2. The subject property is classified as Commercial.
3. The County Assessor assigned the following actual value to the subject property for tax year 2003:

Land	\$112,200
Improvements	<u>\$ 59,500</u>
Total	\$ 171,700

4. After a timely appeal to the Board of Equalization, the Board of Equalization valued the subject property as follows:

Land	\$ 112,200
Improvements	<u>\$ 59,500</u>
Total	\$171,700

5. After further review and negotiation, Petitioner(s) and County Board of Equalization agree to the following tax year 2003 actual value for the subject property:

Land	\$ 112,200
Improvements	<u>\$ 53,700</u>
Total	\$165,900 ✓

Petitioner's Initials HM

Date 5/18/04

Docket Number: 42950

County Schedule Numbers: R0111688

STIPULATION (As To Tax Year 2003 Actual Value)

PAGE 2 OF 2

- 6. The valuation, as established above, shall be binding only with respect to tax year 2003.
- 7. Brief narrative as to why the reduction was made: based on the additional information that was provided.
- 8. Both parties agree that the hearing scheduled before the Board of Assessment Appeals on N/A at be vacated.
- 9. This Agreement may be executed in any number of counterparts, each of which shall be deemed an original, and all of which shall constitute one and the same agreement.
- 10. This Agreement does not prohibit the Assessor from increasing or decreasing the value for the 2004 tax year due to unusual conditions. Unusual conditions are referenced in 39-1-104(11) (b) (I), Colorado Revised Statutes, and include installation of an on-site improvement, the ending of the economic life of an improvement with only salvage value remaining, the addition to or remodeling of a structure, a change of use of the land, creation of a condominium ownership, or any new regulations restricting or increasing the use of the land or a combination thereof.

DATED this 18 day of MAY, 2004.

Thomas E. Mark
Petitioner(s) or Attorney *HORIZON HALL DEVELOPMENT COMPANY*

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2460 W. 26th AVE
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Boulder County Assessor
By: *Samuel M. Forsyth*
SAMUEL M. FORSYTH
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BOARD OF ASSESSMENT APPEALS
STATE OF COLORADO
DOCKET NUMBER(s):42950 ✓

County Account Numbers: R0111687

STIPULATION (As To Tax Year 2003 Actual Value)

PAGE 1 OF 2

Petitioner(s), Horizon Mall Development Company ✓

vs.

BOULDER COUNTY BOARD OF EQUALIZATION,

Respondent

RECEIVED
CA JUN 29 PM 12:28
Boulder County Assessor's Office

Petitioner(s) and Respondent hereby enter into this Stipulation regarding the tax year 2003 valuation of the subject property, and jointly move the Board of Assessment Appeals to enter its order based on this Stipulation.

Petitioner(s) and Respondent agree and stipulate as follows:

1. The property subject to this Stipulation is described as follows: Lot 4, Horizon Park Shopping Center, Replat E.
2. The subject property is classified as Commercial.
3. The County Assessor assigned the following actual value to the subject property for tax year 2003:

Land	\$112,200
Improvements	\$159,700
Total	\$271,900

4. After a timely appeal to the Board of Equalization, the Board of Equalization valued the subject property as follows:

Land	\$112,200
Improvements	\$159,700
Total	\$271,900

5. After further review and negotiation, Petitioner(s) and County Board of Equalization agree to the following tax year 2003 actual value for the subject property:

Land	\$112,200
Improvements	\$151,000
Total	\$263,200

M

Petitioner's Initials *MM*

Date 5/18/04

Docket Number: 42950

County Schedule Numbers: R0111687

STIPULATION (As To Tax Year 2003 Actual Value)

PAGE 2 OF 2

- 6. The valuation, as established above, shall be binding only with respect to tax year 2003.
- 7. Brief narrative as to why the reduction was made: based on the additional information that was provided.
- 8. Both parties agree that the hearing scheduled before the Board of Assessment Appeals on N/A at be vacated.
- 9. This Agreement may be executed in any number of counterparts, each of which shall be deemed an original, and all of which shall constitute one and the same agreement.
- 10. This Agreement does not prohibit the Assessor from increasing or decreasing the value for the 2004 tax year due to unusual conditions. Unusual conditions are referenced in 39-1-104(11) (b) (I), Colorado Revised Statutes, and include installation of an on-site improvement, the ending of the economic life of an improvement with only salvage value remaining, the addition to or remodeling of a structure, a change of use of the land, creation of a condominium ownership, or any new regulations restricting or increasing the use of the land or a combination thereof.

DATED this 18 day of MAY, 2004.

Thomas S. Miel, Managing Partner
Petitioner(s) or Attorney HORIZON MALL DEVELOPMENT COMPANY

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[Signature]
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CINDY DOMENICO
Boulder County Assessor
By: [Signature]
SAMUEL M. FORSYTH
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BOARD OF ASSESSMENT APPEALS
STATE OF COLORADO
DOCKET NUMBER(s):42950

County Account Numbers: R011685

STIPULATION (As To Tax Year 2003 Actual Value)

PAGE 1 OF 2

Petitioner(s), Horizon Mall Development Company

vs.

BOULDER COUNTY BOARD OF EQUALIZATION,

Respondent

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JUN 29 PM 12:28
BOULDER COUNTY ASSESSOR

Petitioner(s) and Respondent hereby enter into this Stipulation regarding the tax year 2003 valuation of the subject property, and jointly move the Board of Assessment Appeals to enter its order based on this Stipulation.

Petitioner(s) and Respondent agree and stipulate as follows:

1. The property subject to this Stipulation is described as follows: Lot 2, Horizon Park Shopping Center, Replat E.
2. The subject property is classified as Commercial.
3. The County Assessor assigned the following actual value to the subject property for tax year 2003:

Land	\$1,432,700
Improvements	\$1,232,100
Total	\$2,664,800

4. After a timely appeal to the Board of Equalization, the Board of Equalization valued the subject property as follows:

Land	\$1,432,700
Improvements	\$1,232,100
Total	\$2,664,800

5. After further review and negotiation, Petitioner(s) and County Board of Equalization agree to the following tax year 2003 actual value for the subject property:

Land	\$1,432,700
Improvements	\$ 772,600
Total	\$2,205,300

Petitioner's Initials

M

Date

5/18/04

Docket Number: 42950

County Schedule Numbers: R0111685

STIPULATION (As To Tax Year 2003 Actual Value)

PAGE 2 OF 2

- 6. The valuation, as established above, shall be binding only with respect to tax year 2003.
- 7. Brief narrative as to why the reduction was made: based on the additional information that was provided.
- 8. Both parties agree that the hearing scheduled before the Board of Assessment Appeals on N/A at be vacated.
- 9. This Agreement may be executed in any number of counterparts, each of which shall be deemed an original, and all of which shall constitute one and the same agreement.
- 10. This Agreement does not prohibit the Assessor from increasing or decreasing the value for the 2004 tax year due to unusual conditions. Unusual conditions are referenced in 39-1-104(11) (b) (I), Colorado Revised Statutes, and include installation of an on-site improvement, the ending of the economic life of an improvement with only salvage value remaining, the addition to or remodeling of a structure, a change of use of the land, creation of a condominium ownership, or any new regulations restricting or increasing the use of the land or a combination thereof.

DATED this 18 day of MAY, 2004.

Thomas E. Mack, Managing Partner
Petitioner(s) or Attorney HORIZON MALL DEVELOPMENT COMPANY

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Boulder County Assessor
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BOARD OF ASSESSMENT APPEALS
STATE OF COLORADO
DOCKET NUMBER(s):42950 ✓

County Account Numbers: R0066875 ✓

STIPULATION (As To Tax Year 2003 Actual Value)

PAGE 1 OF 2

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JUN 29 PM 12:27
BOULDER COUNTY ASSESSOR

Petitioner(s), Horizon Mall Development Company ✓

vs.

BOULDER COUNTY BOARD OF EQUALIZATION,

Respondent

Petitioner(s) and Respondent hereby enter into this Stipulation regarding the tax year 2003 valuation of the subject property, and jointly move the Board of Assessment Appeals to enter its order based on this Stipulation.

Petitioner(s) and Respondent agree and stipulate as follows:

1. The property subject to this Stipulation is described as follows: Lot 1, Horizon Park Shopping Center, Replat E
2. The subject property is classified as Commercial.
3. The County Assessor assigned the following actual value to the subject property for tax year 2003:

Land	\$1,313,000
Improvements	<u>\$ 2,154,000</u>
Total	\$ 3,467,000

4. After a timely appeal to the Board of Equalization, the Board of Equalization valued the subject property as follows:

Land	\$ 1,313,000
Improvements	<u>\$ 2,154,000</u>
Total	\$ 3,467,000

5. After further review and negotiation, Petitioner(s) and County Board of Equalization agree to the following tax year 2003 actual value for the subject property:

Land	\$ 1,313,000
Improvements	<u>\$ 2,088,100</u>
Total	\$ 3,401,100 ✓

Petitioner's Initials *M*

Date 5/18/04

Docket Number: 42950

County Schedule Numbers: R0066875

STIPULATION (As To Tax Year 2003 Actual Value)

PAGE 2 OF 2

6. The valuation, as established above, shall be binding only with respect to tax year 2003.
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DATED this 18 day of MAY, 2004.

Thomas E. Mad, Managing Partner
 Petitioner(s) or Attorney
 HORIZON MALL DEVELOPMENT
 COMPANY

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