

<p><b>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO</b> 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p><b>JOAN &amp; LARRY AYERS,</b></p> <p>v.</p> <p>Respondent:</p> <p><b>BOULDER COUNTY BOARD OF EQUALIZATION.</b></p>	
<p>Attorney or Party Without Attorney for the Petitioner:</p> <p>Name: Steve Letman Consultus</p> <p>Address: 16 A Inverness Pl. E Englewood, CO 80111</p> <p>Phone Number: 303-770-2420</p> <p>E-Mail: sletman@consultus.biz</p>	<p><b>Docket Number: 43371</b></p>
<p><b>ORDER ON STIPULATION</b></p>	

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

**FINDINGS OF FACT AND CONCLUSIONS:**

1. Subject property is described as follows:

**County Schedule No.: R0043980**

**Category: Valuation      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:

Land	\$272,500.00
Improvements	<u>\$397,500.00</u>
Total	\$670,000.00

4. The Board concurs with the Stipulation.

**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 7<sup>th</sup> day of July, 2004.

This decision was put on the record

July 6, 2004

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

Mary J. Helfer  
Mary J. Helfer

**BOARD OF ASSESSMENT APPEALS**

Karen E. Hart  
Karen E. Hart

Debra A. Baumbach  
Debra A. Baumbach



STATE OF COLORADO  
DOCKET NUMBER(s): 43371

County Account Numbers: R0043980

STIPULATION (As To Tax Year 2003 Actual Value)

PAGE 1 OF 2

Petitioner(s), LARRY AND JOAN AYERS

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, Block 1, Ayers Subdivision, AKA 831 1<sup>st</sup> Avenue, Longmont, CO.
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	\$ 272,500
Improvements	\$ 557,200
Total	\$ 829,700

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

Land	\$272,500
Improvements	\$519,200
Total	\$ 791,700

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	\$ 272,500
Improvements	\$ 397,500
Total	\$ 670,000

Petitioner's Initials SL

Date 6-25-04

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COUNTY BOARD OF EQUALIZATION

Docket Number: 43371

County Schedule Numbers: R0043980

STIPULATION (As To Tax Year 2003 Actual Value)

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- 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: an adjustment was made for the subject's deferred maintenance to the buildings and the pavement throughout the interior of the site.
- 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 25 day of June, 2004.

[Signature]  
Petitioner(s) or Attorney Agent

Address: 16-A Inverness Pl E #100  
Englewood, CO 80112

Telephone: 303 770.2420

[Signature]  
MICHAEL KOERTJE #21921  
Assistant County Attorney  
P. O. Box 471  
Boulder, CO 80306-0471  
Telephone (303) 441-3190

CINDY DOMENICO  
Boulder County Assessor

By: [Signature]  
SAMUEL M. FORSYTH  
Chief Deputy Assessor  
P. O. Box 471  
Boulder, CO 80306-0471  
Telephone: (303) 441-4844