BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203	Docket No.: 43800
Petitioner:	
JOSEPH & MAX FURER,	
V.	
Respondent:	
DENVER COUNTY BOARD OF EQUALIZATION.	
ORDER	

THIS MATTER, related to the \$4,942,000.00 value assigned to the subject property for tax year 2004, is not currently set for hearing. On January 31, 2005 the parties stipulated to an actual value of \$4,640,000.00 for the subject property for tax year 2003.

Pursuant to C.R.S. § 39-1-103(15), "...the assessing officer shall consider the actual value of any taxable property for the first year of a reassessment cycle, as may have been adjusted as a result of protests and appeals, if any, prior to the assessment date of the second year of a reassessment cycle, to be the actual value of such taxable property for the second year of a reassessment cycle."

On December 20, 2005, the Board issued an Order to Show Cause why the actual value for the subject property should not be reduced to \$4,640,000.00 for tax year 2004. The response to the Board's Order to Show Cause does not dispute that the value of the subject property should remain constant for tax year 2003 and the tax year 2004.

ORDER:

Respondent is ordered to reduce the 2004 value for the subject property to \$4,640,000.00.

The Board will take no further action on this matter.

DATED and MAILED this 21st day of January, 2006.

BOARD OF ASSESSMENT APPEALS

Karen F. Hart

Sutra a. Baumbach

Debra A. Baumbach

This decision was put on the record

JAN 2 0 2006

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

diane M. Fachisia