

**BOARD OF ASSESSMENT APPEALS,  
STATE OF COLORADO**

1313 Sherman Street, Room 315  
Denver, Colorado 80203

**Docket Number: 44425**

Petitioner:

**ROCKY MOUNTAIN JOE INC,**

v.

Respondent:

**DENVER COUNTY BOARD OF EQUALIZATION.**

**ORDER ON STIPULATION**

**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.: 05091-06-045-000+2**

**Category: Valuation      Property Type: Commercial Real**

2. Petitioner is protesting the 2004 actual value of the subject property.
3. The parties agreed that the 2004 actual value of the subject property should be reduced to:

**Total Value:            \$245,800**

(Reference Attached Stipulation)

4. The Board concurs with the Stipulation.

**ORDER:**

Respondent is ordered to reduce the 2004 actual value of the subject property, as set forth above.

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

**DATED AND MAILED** this 23rd day of August 2006.

**BOARD OF ASSESSMENT APPEALS**

This decision was put on record

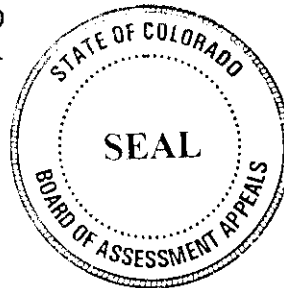
August 22, 2006

Karen E Hart  
Karen E. Hart

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

Debra A. Baumbach  
Debra A. Baumbach

Keela Steele  
Keela Steele



<b>BOARD OF ASSESSMENT APPEALS</b> <b>STATE OF COLORADO</b> 1313 Sherman Street, Room 315 Denver, Colorado 80203	Docket Number:  44425  Schedule Number:  5091-06-045 5091-06-046 5091-06-048 2006 AUG 18 PM 12:06 STATE OF COLORADO OFFICE OF ASSESSMENT APPEALS
Petitioner:  <b>ROCKY MOUNTAIN JOE INC.</b>  v.  Respondent:  <b>DENVER COUNTY BOARD OF EQUALIZATION</b>	
Attorneys for Denver County Board of Equalization  Cole Finegan #16853 City Attorney  Charles T. Solomon #26873 Assistant City Attorney 201 West Colfax Avenue, Dept. 1207 Denver, Colorado 80202 Telephone: 720-913-3275 Facsimile: 720-913-3180	
<b>STIPULATION (AS TO TAX YEAR 2004 ACTUAL VALUES)</b>	

Petitioner, ROCKY MOUNTAIN JOE INC., and Respondent, DENVER COUNTY BOARD OF EQUALIZATION, hereby enter into this Stipulation regarding the tax year 2004 valuation of the subject properties, and jointly move the Board of Assessment Appeals to enter its order based on this Stipulation.

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

1. The properties subject to this Stipulation are described as:

401-407 Kalamath St.  
Denver, Colorado 80204

2. The subject properties were classified as commercial properties for the 2004 tax year.

3. Attachment A reflects the actual values of the subject properties for the 2004 tax year, as assigned by the Assessor and by the Denver County Board of Equalization.

4. Respondent did not challenge the values of the subject properties to the Board of Assessment Appeals, but instead challenged the classifications of the subject properties.

5. Both parties agree that for the 2004 tax year, and the 2004 tax year only, that the subject properties should be reclassified as residential properties because the actual use of the subject properties was residential on the assessment date (1/1/04).

6. Respondent agrees not to raise any further challenges, either before the Assessor, the Denver County Board of Equalization or at the State Board of Assessment Appeals, regarding the subject properties for the 2004 tax year.

7. Both parties agree that the hearing scheduled before the Board of Assessment Appeals on August 17, 2006 at 1:00 p.m. be vacated.

DATED this 17<sup>th</sup> day of August, 2006.

Petitioner



James Bertini  
Rocky Mountain Joe Inc.  
415 Kalamath St.  
Denver, CO 80204

Denver County Board of Equalization



By: Charles T. Solomon #26873  
Assistant City Attorney  
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**ATTACHMENT A**

**ACTUAL VALUES, AS ASSIGNED BY THE ASSESSOR AND THE DENVER COUNTY  
BOARD OF EQUALIZATION**

Docket Number 44425

Schedule Number	Land Value	Improvement Value	Total Actual Value
5091-06-045	\$ 17,700.00	\$ 103,100.00	\$ 120,800.00
5091-06-046	\$ 16,500.00	\$ 67,300.00	\$ 83,800.00
5091-06-048	\$ 41,200.00	\$ 0.00	\$ 41,200.00