

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

1313 Sherman Street, Room 315
Denver, Colorado 80203

Petitioner:

CHILDREN'S WORLD LEARNING CENTERS INC,

v.

Respondent:

**JEFFERSON COUNTY BOARD OF
EQUALIZATION.**

Attorney or Party Without Attorney for the Petitioner:

Name: Layne F. Mann, Esq.
Attorney at Law
Address: 7475 W. 5th Avenue, #321
Lakewood, CO 80226
Phone Number: (303) 233.8533

Docket Number: 44453

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.: 154039
Category: Valuation Property Type: Commercial
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:

Land:	\$ 420,400.00
Improvements:	<u>\$1,681,800.00</u>
Total:	\$2,102,200.00

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

DATED/MAILED this 16th day of February, 2005.

This decision was put on the record

February 15, 2004

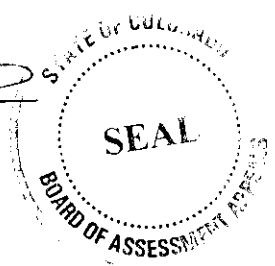
I hereby certify that this is a true and correct copy of the decision of the Board of Assessment Appeals

BOARD OF ASSESSMENT APPEALS

Karen E. Hart
Karen E. Hart

Debra A. Baumbach
Debra A. Baumbach

Keela K. Steele
Keela K. Steele



BOARD OF ASSESSMENT APPEALS
STATE OF COLORADO

Docket Number: 43163, 44453
County Schedule Number: 154039

STIPULATION (As To Tax Years 2003 and 2004 Actual Value)

Children's World Learning Centers, Inc.,
Petitioner,

vs.

Jefferson County Board of Equalization,
Respondent.

Petitioner(s) and Respondent hereby enter into this Stipulation regarding the tax years 2003 and 2004 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:
A commercial building located at 573 Park Point Drive in the Genesee area
2. The subject property is classified as an office building property.
3. The County Assessor originally assigned the following actual value to the subject property for tax years 2003 and 2004:

Land	\$ 433,100
Improvement	\$ <u>1,732,400</u>
Total	\$ 2,165,500

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

Land	\$ 433,100
Improvement	\$ <u>1,732,400</u>
Total	\$ 2,165,500

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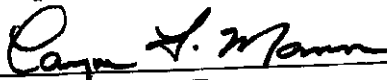
5. After further review and negotiation, Petitioner and Board of Equalization agree to the following tax years 2003 and 2004 actual values for the subject property:

Land	\$ 420,400
Improvement	<u>\$ 1,681,800</u>
Total	\$ 2,102,200

6. The valuation, as established above, shall be binding only with respect to tax years 2003 and 2004.
7. Brief narrative as to why the reduction was made:
The property in dispute was remeasured because the Assessor's building information was dated. After performing physical exterior and limited interior measurements, additional interior information was taken from the original building drawings. After calculating the building area, the value automatically declined to the stipulated amount.
8. Both parties agree that the hearing scheduled before the Board of Assessment Appeals on March 15, 2005, at 8:30 a.m. be vacated.

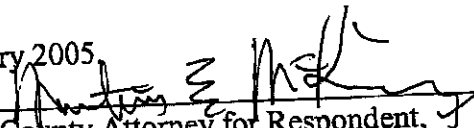
DATED this 8th day of February 2005

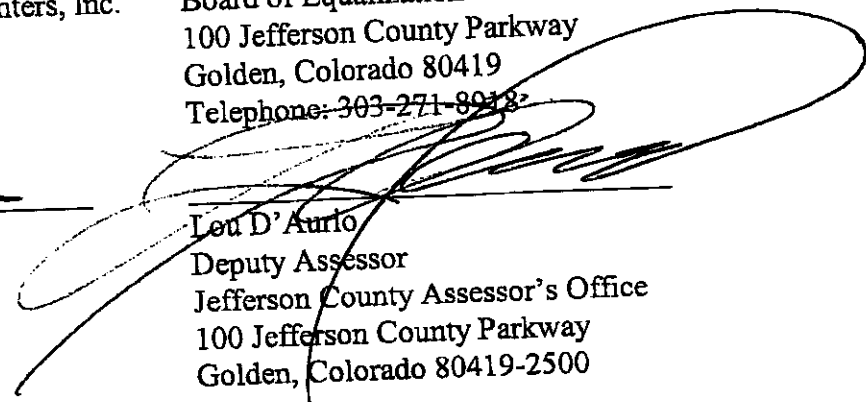
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Docket Number: 43163, 44453
Schedule Number: 154039