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| <b>BOARD OF ASSESSMENT APPEALS,<br/>STATE OF COLORADO</b><br>1313 Sherman Street, Room 315<br>Denver, Colorado 80203  | <b>Docket Number: 45739</b> |
| Petitioner:<br><b>HANDLER FAMILY LLC,</b><br><br>v.<br><br>Respondent:<br><b>DENVER COUNTY BOARD OF EQUALIZATION.</b> |                             |
| <b>ORDER ON STIPULATION</b>   |                             |

**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.: 01232-01-010-000**  
  
**Category: Valuation      Property Type: Commercial Real**
2. Petitioner is protesting the 2005 actual value of the subject property.
3. The parties agreed that the 2005 actual value of the subject property should be reduced to:  
  

**Total Value:            \$1,151,200**  
 (Reference Attached Stipulation)
4. The Board concurs with the Stipulation.

**ORDER:**

Respondent is ordered to reduce the 2005 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 3rd day of April 2007.

**BOARD OF ASSESSMENT APPEALS**

This decision was put on record

April 2, 2007

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*Karen E Hart*

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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*

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Debra A. Baumbach

*Heather Wilcox*

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Heather Wilcox



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| <b>BOARD OF ASSESSMENT APPEALS</b><br><b>STATE OF COLORADO</b><br>1313 Sherman Street, Room 315<br>Denver, Colorado 80203  | 2005-01-10<br>12:00 PM<br>Docket Number:<br>45739<br>Schedule Number:<br>1232-01-010 |
| Petitioner:<br><b>HANDLER FAMILY LLC</b><br>v.<br>Respondent:<br><b>DENVER COUNTY BOARD OF EQUALIZATION</b>  |  |
| Attorneys for Denver County Board of Equalization<br>City Attorney<br>Max Taylor #35403<br>Assistant City Attorney<br>201 West Colfax Avenue, Dept. 1207<br>Denver, Colorado 80202<br>Telephone: 720-913-3275<br>Facsimile: 720-913-3180 |  |
| <b>STIPULATION (AS TO TAX YEAR _ ACTUAL VALUE) - BAA/REAL</b>  |  |

Petitioner, HANDLER FAMILY LLC, and Respondent, DENVER COUNTY BOARD OF EQUALIZATION, hereby enters into this Stipulation regarding the tax year 2005 valuation of the subject property, 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 property subject to this Stipulation is described as:  
     4765-4775 Lima Street  
     Denver, Colorado 80239
2. The subject property is classified as industrial property.
3. The County Assessor originally assigned the following actual value on the subject property for tax year 2005.

|              |    |                     |
|--------------|----|---------------------|
| Land         | \$ | 187,900.00          |
| Improvements | \$ | <u>1,042,100.00</u> |
| Total        | \$ | 1,230,000.00        |

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

|              |    |                     |
|--------------|----|---------------------|
| Land         | \$ | 187,900.00          |
| Improvements | \$ | <u>1,042,100.00</u> |
| Total        | \$ | 1,230,000.00        |

5. After further review and negotiation, the Petitioner and Denver County Board of Equalization agree to the following actual value for the subject property for tax year 2005.

|              |    |                   |
|--------------|----|-------------------|
| Land         | \$ | 187,900.00        |
| Improvements | \$ | <u>963,300.00</u> |
| Total        | \$ | 1,151,200.00      |

6. The valuations, as established above, shall be binding only with respect to tax year 2005.

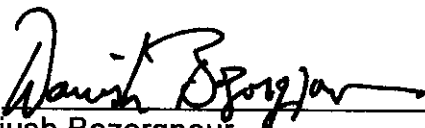
7. Brief narrative as to why the reduction was made:

Further review of the Assessor's market data warranted a change in the rental rate.


8. Both parties agree that the hearing scheduled before the Board of Assessment Appeals on February 13, 2007 at 8:30am be vacated.

DATED this 29 day of March, 2007.

Agent for Petitioner

By:   
 Dariush Bozorgpour  
 Property Tax Advisors Inc.  
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 Aurora, CO 80014

Denver County Board of Equalization

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