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| BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203 | Docket Number: 46508 |
| Petitioner: WALLY BISCOTTI LLC, v. Respondent: DENVER COUNTY BOARD OF COMMISSIONERS. | |
| 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.: 397-106-00-0

Category: Abatement Property Type: Commercial Personal
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: \$31,522
 (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 10th day of July 2007.

BOARD OF ASSESSMENT APPEALS

This decision was put on record

July 9, 2007

Karen E Hart

Karen E. Hart

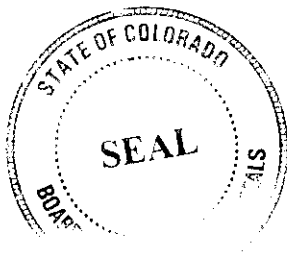
I hereby certify that this is a true and correct copy of the decision of the Board of Assessment Appeals.

Debra A. Baumbach

Debra A. Baumbach

Heather Wilcox

Heather Wilcox



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| BOARD OF ASSESSMENT APPEALS STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203 | Docket Number: <p style="text-align: center;">46508</p> Schedule Number: <p style="text-align: center;">397-106-000</p> |
| Petitioner: <p style="text-align: center;">WALLY BISCOTTI COOKIE FACTORY</p> v. Respondent: <p style="text-align: center;">DENVER COUNTY BOARD OF COMMISSIONERS</p> | |
| Attorneys for Denver County Board of Commissioners City Attorney Max Taylor #35403 Assistant City Attorney 201 West Colfax Avenue, Dept. 1207 Denver, Colorado 80202 Telephone: 720-913-3275 Facsimile: 720-913-3180 | |
| STIPULATION (AS TO TAX YEAR 2004 ACTUAL VALUE) | |

2007 JUN -2 11:4:07

Petitioner(s), WALLY BISCOTTI COOKIE FACTORY, and Respondent, DENVER COUNTY BOARD OF COMMISSIONERS, hereby enter into this Stipulation regarding the tax year 2004 valuation of the personal 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 located at:

4850 E. 39th Avenue
 Denver, Colorado 80207
2. The subject property is classified as personal property.

3. The County Assessor originally assigned the following actual value on the subject property for tax year 2004.

| | | |
|-----------------------|----|------------|
| Furniture & Fixture | \$ | 8,964.00 |
| Machinery & Equipment | \$ | 99,754.00 |
| Apartment Equip | \$ | 555.00 |
| Estimated Additions | \$ | 347,221.00 |
| Total | \$ | 456,494.00 |

4. The original assessed value of the personal property and associated tax amount shown below:

| | | |
|-----------------------|----|------------|
| Furniture & Fixture | \$ | 2,600.00 |
| Machinery & Equipment | \$ | 28,930.00 |
| Apartment Equip | \$ | 160.00 |
| Estimated Additions | \$ | 100,690.00 |
| Total | \$ | 132,380.00 |
| Adjusted Tax Amount | \$ | 8,524.24 |

5. After further review and negotiation, the Petitioner and Denver County Board of Commissioners agree to the following assessed value and tax for the personal property for tax year 2004.

| | | |
|-----------------------|----|-----------|
| Furniture & Fixture | \$ | 2,600.00 |
| Machinery & Equipment | \$ | 28,762.00 |
| Apartment Equip | \$ | 160.00 |
| Estimated Additions | \$ | 0.00 |
| Total | \$ | 31,522.00 |
| Adjusted Tax Amount | \$ | 2,029.95 |

6. The valuations, as established above, shall be binding only with respect to tax year 2004.

7. As a further condition of this agreement, Wally Biscotti Cookie Factory, agrees to timely file a personal property tax declaration schedule with a complete asset listing including a brief description of the property, original cost and date of acquisition for tax years 2007-2009, and to make every attempt to file timely declarations for all subsequent years. Failure to timely file a declaration schedule will result in a best information available valuation being sent to Wally Biscotti Cookie Factory.

8. Both parties agree that the hearing scheduled before the Board of Assessment Appeals on March 16, 2007 at 8:30am be vacated.

DATED this 28th day of June, 2007.

Agents for Petitioner

Sharon Friedlander
By: *Wally Friedlander*
Sharon Friedlander
Wally Friedlander
Wally Biscotti Cookie Factory
4850 East 39th Avenue
Denver, CO 80207-1010

Denver County Board of Equalization

By: *[Signature]*
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