

<b>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO</b> 1313 Sherman Street, Room 315 Denver, Colorado 80203	<b>Docket Number: 47706</b>
Petitioner: <b>MACCOURT PRODUCTS, INC.,</b>  v.  Respondent: <b>DENVER COUNTY BOARD OF COMMISSIONERS.</b>	<p style="text-align: center;"><b>ORDER ON STIPULATION</b></p>

**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.: 262-781-00-8**  
     **Category: Abatement      Property Type: Commercial Personal**
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:            \$206,080**  
     (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 29th day of April 2008.

**BOARD OF ASSESSMENT APPEALS**

This decision was put on record

April 28, 2008

*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

*Toni Rigirozzi*

Toni Rigirozzi



2008 APR 25 PM 2:59

**BOARD OF ASSESSMENT APPEALS  
STATE OF COLORADO**

1313 Sherman Street, Room 315  
Denver, Colorado 80203

Petitioner:

MacCourt Products, Inc

v.

Respondent:

**DENVER COUNTY BOARD OF COMMISSIONERS**

Attorneys for Denver County Board of Commissioners

City Attorney

Eugene J. Kottenstette, Jr. #06391  
Assistant City Attorney  
201 West Colfax Avenue, Dept. 1207  
Denver, Colorado 80202  
Telephone: 720-913-3283  
Facsimile: 720-913-3180

Docket Number:

47706

Schedule Number:

262-781-008

**STIPULATION (AS TO TAX YEAR 2005 ACTUAL VALUE)**

Petitioner(s), MacCourt Products, Inc., and Respondent, DENVER COUNTY BOARD OF COMMISSIONERS, hereby enter into this Stipulation regarding the tax year 2005 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:  
4881 Ironton Street – and – 4801 Joliet Street  
Denver, Colorado 80239
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 2005.

Furniture & Fixture	\$	9,690
Machinery & Equipment	\$	587,037
Affixed Property	\$	7,664
Vending	\$	343
Estimated Additions	\$	1,251,156
Total	\$	1,855,890

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

Furniture & Fixture	\$	2,810
Machinery & Equipment	\$	170,240
Affixed Property	\$	2,220
Vending	\$	100
Estimated Additions	\$	362,840
Total	\$	538,210
Adjusted Tax Amount	\$	35,680.58

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 2005.

Furniture & Fixture	\$	9,680
Machinery & Equipment	\$	192,960
Affixed Property	\$	1,640
Other	\$	1,700
Apt Equip	\$	100
Total	\$	206,080
Adjusted Tax Amount	\$	13,642.91
Interest	\$	0
Total Tax Owed	\$	13,642.91

6. The total amount to be refunded to the taxpayer is \$22,037.67

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

8. As a further condition of this agreement, MacCourt Products, Inc., 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 2008 – 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 MacCourt Products, Inc.

8. Both parties agree that the hearing scheduled before the Board of Assessment Appeals on June 19, 2008 at 8:30 am be vacated.

DATED this 22<sup>nd</sup> day of April, 2008.

Attorney for Petitioner

Denver County Board of Commissioners

By: E.M. Heppenstall member manager

By: Eugene J. Kottenstette, Jr.

*of* Heppenstall & Savage, LLC  
E.M. Heppenstall  
155 S Madison Street # 326  
Denver, CO 80209  
(303) 377-2700

Eugene J. Kottenstette, Jr.  
Assistant City Attorney  
201 West Colfax Avenue, Dept. 1207  
Denver, CO 80202  
Telephone: 720-913-3283  
Fax: 720-913-3180

Docket Number: 47706