

BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203	Docket Number: 49146
Petitioner: EUGENE K. POMEROY, 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.: 05291-08-002-000
 Category: Valuation Property Type: Commercial Real
2. Petitioner is protesting the 2007 actual value of the subject property.
3. The parties agreed that the 2007 actual value of the subject property should be reduced to:
 Total Value: \$534,800
 (Reference Attached Stipulation)
4. The Board concurs with the Stipulation.

ORDER:

Respondent is ordered to reduce the 2007 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 4th day of December 2008.

BOARD OF ASSESSMENT APPEALS

This decision was put on record

December 3, 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 Rigiroszi
Toni Rigiroszi



BOARD OF ASSESSMENT APPEALS STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203	
Petitioner: EUGENE K. POMEROY v. Respondent:	Docket Number: 49146 Schedule Number: 05291-08-002-000
DENVER COUNTY BOARD OF EQUALIZATION Attorneys for Denver County Board of Equalization City Attorney Eugene J. Kottenstette #6391 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 2007 ACTUAL VALUE)	

Petitioner, EUGENE K. POMEROY, and Respondent, DENVER COUNTY BOARD OF EQUALIZATION, hereby enters into this Stipulation regarding the tax year 2007 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:
 2530 W. Evans Ave.
 Denver, Colorado 80219
2. The subject property is classified as commercial parcel property.
3. The County Assessor originally assigned the following actual value on the subject property for tax year 2007.

2008 DEC 02 10:51:25

Land	\$	532,800.00
Improvements	\$	<u>40,500.00</u>
Total	\$	573,300.00

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

Land	\$	532,800.00
Improvements	\$	<u>40,500.00</u>
Total	\$	573,300.00

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 2007.

Land	\$	532,800.00
Improvements	\$	<u>2,000.00</u>
Total	\$	534,800.00

6. The valuations, as established above, shall be binding only with respect to tax year 2007.

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

The assigned value was concluded based on the development of the cost approach to value. The improvements to the property do not significantly contribute to overall value (under improvements) and were assigned a minimal value. This value reduction for 2007 was accepted by the petitioner's agent at the 2008 BOE hearing.

8. Both parties agree that the hearing scheduled before the Board of Assessment Appeals, which had not yet been scheduled, will be vacated.

DATED this 2nd day of Dec, 2008.

Agent/Attorney/Petitioner

Denver County Board of Equalization

By: [Signature]
~~David Leganes~~ Gudy Mayer
Elite Property Services, Inc.
6000 E. Evans Ave., Suite 1-426
Denver, CO 80222

By: Eugene J. Kottenstette
Eugene J. Kottenstette #6391
201 West Colfax Avenue, Dept. 1207
Denver, CO 80202
Telephone: 720-913-3275
Fax: 720-913-3180
Docket No: 49146