

<b>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO</b> 1313 Sherman Street, Room 315 Denver, Colorado 80203	<b>Docket Number: 49574</b>
Petitioner: <b>WILBERT MILES ,</b>  v.  Respondent: <b>DENVER COUNTY BOARD OF COMMISSIONERS.</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.: 288-016-009V**

**Category: Abatement      Property Type: Commercial Personal**
2. Petitioner is protesting the 2006 actual value of the subject property.
3. The parties agreed that the 2006 actual value of the subject property should be reduced to:  

**Total Value:            \$1,922**

(Reference Attached Stipulation)
4. The Board concurs with the Stipulation.

**ORDER:**

Respondent is ordered to reduce the 2006 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 25th day of February 2009.

**BOARD OF ASSESSMENT APPEALS**

This decision was put on record

February 24, 2009

*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



<b>BOARD OF ASSESSMENT APPEALS</b> <b>STATE OF COLORADO</b> 1313 Sherman Street, Room 315 Denver, Colorado 80203	Docket Number: 49574 Schedule Number: 288-016-009 2009 FEB 13 10:00 AM
Petitioner:  <b>WILBERT MILES</b>  v. Respondent:  <b>DENVER COUNTY BOARD OF COMMISSIONERS</b>	
Attorneys for Denver County Board of Commissioners  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	
<b>STIPULATION (AS TO TAX YEAR 2006 ACTUAL VALUE)</b>	

Petitioner, WILBERT MILES, and Respondent, DENVER COUNTY BOARD OF COMMISSIONERS, hereby enters into this Stipulation regarding the tax year 2006 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:  
1839 York Street, Suite 210  
Denver, Colorado 80206
  
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 2006.

<b>Furniture &amp; Fixture</b>	<b>\$</b>	<b>5,000</b>
<b>Machinery &amp; Equipment</b>	<b>\$</b>	<b>0</b>
<b>Affixed Property</b>	<b>\$</b>	<b>0</b>
<b>Estimated Additions</b>	<b>\$</b>	<b>97,603</b>
<b>TOTAL</b>	<b>\$</b>	<b>102,603</b>

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

<b>Furniture &amp; Fixture</b>	<b>\$</b>	<b>1,450</b>
<b>Machinery &amp; Equipment</b>	<b>\$</b>	<b>0</b>
<b>Affixed Property</b>	<b>\$</b>	<b>0</b>
<b>Estimated Additions</b>	<b>\$</b>	<b>28,310</b>
<b>TOTAL</b>	<b>\$</b>	<b>29,760</b>
<b>Original Tax Amount</b>	<b>\$</b>	<b>2,183.77</b>

5. After further review and negotiation, the Petitioner and Denver County Board of Commissioners agree to the following actual value and tax for the personal property for tax year 2006.

<b>Furniture &amp; Fixture</b>	<b>\$</b>	<b>1,922</b>
<b>Machinery &amp; Equipment</b>	<b>\$</b>	<b>0</b>
<b>Affixed Property</b>	<b>\$</b>	<b>0</b>
<b>Estimated Additions</b>	<b>\$</b>	<b>0</b>
<b>TOTAL</b>	<b>\$</b>	<b>1,922</b>
<b>Adjusted Tax Amount</b>	<b>\$</b>	<b>0</b>

6. The amount to be refunded to the taxpayer is \$2,183.77. No further interest will be accrued with this refund.

7. Per 39-3-119.5 C.R.S. values less than \$2,500 are Exempt from personal property tax.

8. The valuations, as established above, shall be binding only with respect to tax year 2006.

DATED this 13 day of Feb, 2009.

Agent/Attorney/Petitioner

Denver County Board of Commissioners

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Wilbert Miles  
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