

<b>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO</b> 1313 Sherman Street, Room 315 Denver, Colorado 80203	<b>Docket Number: 50469</b>
Petitioner: <b>JB CONSTRUCTION LLC,</b>  v.  Respondent: <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.: 07032-02-024-000+9**  
  
**Category: Valuation      Property Type: Residential**
2. Petitioner is protesting the 2008 actual value of the subject property.
3. The parties agreed that the 2008 actual value of the subject property should be reduced to:  
  

**Total Value:            \$3,159,000**  
 (Reference Attached Stipulation)
4. The Board concurs with the Stipulation.

**ORDER:**

Respondent is ordered to reduce the 2008 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 18th day of February 2010.



**BOARD OF ASSESSMENT APPEALS**

*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.

*Melissa Nord*

Melissa Nord

*Debra A. Baumbach*

Debra A. Baumbach

<p><b>BOARD OF ASSESSMENT APPEALS</b>  <b>STATE OF COLORADO</b>          1313 Sherman Street, Room 315          Denver, Colorado 80203</p>	
<p>Petitioner:   <b>JB CONSTRUCTION LLC</b>           v.           Respondent:   <b>BOARD OF EQUALIZATION OF THE CITY AND COUNTY OF DENVER</b></p>	<p>Docket Number:           50469           Schedule Number:           07032-02-024-000</p>
<p>Attorneys for Board of Equalization of the City and County of Denver           City Attorney           David V. Cooke #34623          Assistant City Attorney          201 West Colfax Avenue, Dept. 1207          Denver, Colorado 80202          Telephone: 720-913-3275          Facsimile: 720-913-3180</p>	
<p><b>STIPULATION (AS TO TAX YEAR 2008 ACTUAL VALUE)</b></p>	

Petitioner, JB CONSTRUCTION LLC, and Respondent, BOARD OF EQUALIZATION OF THE CITY AND COUNTY OF DENVER, hereby enters into this Stipulation regarding the tax year 2008 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:  
  
 3670 South Beeler Street #7  
 Denver, Colorado 80237
2. The subject property is classified as residential property.

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3. The County Assessor originally assigned the following actual value on the subject property for tax year 2008.

Land	\$	18,800.00	
Improvements	\$	<del>382,800.00</del>	<u>442,900</u> JML
Total	\$	401,600.00	<u>501,700</u>

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

Land	\$	18,800.00
Improvements	\$	<u>332,600.00</u>
Total	\$	351,400.00

5. After further review and negotiation, the Petitioner and Board of Equalization of the City and County of Denver agree to the following actual value for the subject property for tax year 2008.

Land	\$	18,800.00
Improvements	\$	<u>299,300.00</u>
Total	\$	318,100.00

6. The valuations, as established above, shall be binding only with respect to tax year 2008.

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

Based on review of comparable sales a reduction was warranted.

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8. Both parties agree to be responsible for their own costs, expert and attorney fees, waiving any claim against each other for such, and agree that any hearing before the Board of Assessment Appeals not be scheduled or be vacated if already scheduled.

DATED this 10th day of February, 2010.

Agent/Attorney/Petitioner

Board of Equalization of the City and County of Denver

By: Howard Licht  
Howard Licht  
Licht & Company  
9101 East Kenyon Avenue  
Suite 3900  
Denver, CO 80237  
Telephone: (303) 575-9306

By: David V. Cooke  
David V. Cooke #34623  
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Denver, CO 80202  
Telephone: 720-913-3275  
Fax: 720-913-3180  
Docket No: 50469

2010 FEB 15 PM 12:15

<b>BOARD OF ASSESSMENT APPEALS</b> <b>STATE OF COLORADO</b> 1313 Sherman Street, Room 315 Denver, Colorado 80203	
Petitioner:  <b>JB CONSTRUCTION LLC</b>  v.  Respondent:	Docket Number:  50469
<b>BOARD OF EQUALIZATION OF THE CITY AND COUNTY OF DENVER</b> Attorneys for Board of Equalization of the City and County of Denver  City Attorney  David V. Cooke #34623 Assistant City Attorney 201 West Colfax Avenue, Dept. 1207 Denver, Colorado 80202 Telephone: 720-913-3275 Facsimile: 720-913-3180	Schedule Number:  07032-02-025-000
<b>STIPULATION (AS TO TAX YEAR 2008 ACTUAL VALUE)</b>	

Petitioner, JB CONSTRUCTION LLC, and Respondent, BOARD OF EQUALIZATION OF THE CITY AND COUNTY OF DENVER, hereby enters into this Stipulation regarding the tax year 2008 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:  
  
 3670 South Beeler Street #6  
 Denver, Colorado 80237
2. The subject property is classified as residential property.

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3. The County Assessor originally assigned the following actual value on the subject property for tax year 2008.

Land	\$	18,500.00	
Improvements	\$	<del>380,700.00</del>	474,800
Total	\$	<del>399,200.00</del>	493,300

*HML*

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

Land	\$	18,500.00
Improvements	\$	<u>330,800.00</u>
Total	\$	349,300.00

5. After further review and negotiation, the Petitioner and Board of Equalization of the City and County of Denver agree to the following actual value for the subject property for tax year 2008.

Land	\$	18,500.00
Improvements	\$	<u>297,700.00</u>
Total	\$	316,200.00

6. The valuations, as established above, shall be binding only with respect to tax year 2008.

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

Based on review of comparable sales a reduction was warranted.

2010 FEB 15 PM 12:15

8. Both parties agree to be responsible for their own costs, expert and attorney fees, waiving any claim against each other for such, and agree that any hearing before the Board of Assessment Appeals not be scheduled or be vacated if already scheduled.

DATED this 10th day of February, 2010.

Agent/Attorney/Petitioner

Board of Equalization of the City and County of Denver

By: [Signature]  
Howard Licht  
Licht & Company  
9101 East Kenyon Avenue  
Suite 3900  
Denver, CO 80237  
Telephone: (303) 575-9306

By: [Signature]  
David V. Cooke #34623  
201 West Colfax Avenue, Dept. 1207  
Denver, CO 80202  
Telephone: 720-913-3275  
Fax: 720-913-3180  
Docket No: 50469

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<b>BOARD OF ASSESSMENT APPEALS</b> <b>STATE OF COLORADO</b> 1313 Sherman Street, Room 315 Denver, Colorado 80203	
Petitioner:  <b>JB CONSTRUCTION LLC</b>  v.  Respondent:  <b>BOARD OF EQUALIZATION OF THE CITY AND COUNTY OF DENVER</b>	Docket Number:  50469  Schedule Number:  07032-02-026-000
Attorneys for Board of Equalization of the City and County of Denver  City Attorney  David V. Cooke #34623 Assistant City Attorney 201 West Colfax Avenue, Dept. 1207 Denver, Colorado 80202 Telephone: 720-913-3275 Facsimile: 720-913-3180	2010-02-08 17:49:15
<b>STIPULATION (AS TO TAX YEAR 2008 ACTUAL VALUE)</b>	


Petitioner, JB CONSTRUCTION LLC, and Respondent, BOARD OF EQUALIZATION OF THE CITY AND COUNTY OF DENVER, hereby enters into this Stipulation regarding the tax year 2008 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:  
  
 3670 South Beeler Street #5  
 Denver, Colorado 80237
  
2. The subject property is classified as residential property.

3. The County Assessor originally assigned the following actual value on the subject property for tax year 2008.

Land	\$	18,500.00	
Improvements	\$	<del>380,700.00</del>	474,800
Total	\$	399,200.00	493,300



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

Land	\$	18,500.00
Improvements	\$	<u>330,800.00</u>
Total	\$	349,300.00

5. After further review and negotiation, the Petitioner and Board of Equalization of the City and County of Denver agree to the following actual value for the subject property for tax year 2008.

Land	\$	18,500.00
Improvements	\$	<u>297,700.00</u>
Total	\$	316,200.00

6. The valuations, as established above, shall be binding only with respect to tax year 2008.

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

Based on review of comparable sales a reduction was warranted.

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8. Both parties agree to be responsible for their own costs, expert and attorney fees, waiving any claim against each other for such, and agree that any hearing before the Board of Assessment Appeals not be scheduled or be vacated if already scheduled.

DATED this 10th day of February, 2010.

Agent/Attorney/Petitioner

Board of Equalization of the City and County of Denver

By: [Signature]  
Howard Licht  
Licht & Company  
9101 East Kenyon Avenue  
Suite 3900  
Denver, CO 80237  
Telephone: (303) 575-9306

By: [Signature]  
David V. Cooke #34623  
201 West Colfax Avenue, Dept. 1207  
Denver, CO 80202  
Telephone: 720-913-3275  
Fax: 720-913-3180  
Docket No: 50469

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<p><b>BOARD OF ASSESSMENT APPEALS</b>  <b>STATE OF COLORADO</b>          1313 Sherman Street, Room 315          Denver, Colorado 80203</p>	
<p>Petitioner:</p> <p><b>JB CONSTRUCTION LLC</b></p> <p>v.</p> <p>Respondent:</p> <p><b>BOARD OF EQUALIZATION OF THE CITY AND COUNTY OF DENVER</b></p>	<p>Docket Number:</p> <p>50469</p> <p>Schedule Number:</p> <p>07032-02-028-000</p>
<p>Attorneys for Board of Equalization of the City and County of Denver</p> <p>City Attorney</p> <p>David V. Cooke #34623          Assistant City Attorney          201 West Colfax Avenue, Dept. 1207          Denver, Colorado 80202          Telephone: 720-913-3275          Facsimile: 720-913-3180</p>	
<p align="center"><b>STIPULATION (AS TO TAX YEAR 2008 ACTUAL VALUE)</b></p>	

Petitioner, JB CONSTRUCTION LLC, and Respondent, BOARD OF EQUALIZATION OF THE CITY AND COUNTY OF DENVER, hereby enters into this Stipulation regarding the tax year 2008 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:  
 3670 South Beeler Street #3  
 Denver, Colorado 80237
2. The subject property is classified as residential property.

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3. The County Assessor originally assigned the following actual value on the subject property for tax year 2008.

Land	\$	18,500.00		
Improvements	\$	<u>380,700.00</u>	474,800	Amc
Total	\$	<del>399,200.00</del>	<u>493,300</u>	

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

Land	\$	18,500.00
Improvements	\$	<u>330,800.00</u>
Total	\$	349,300.00

5. After further review and negotiation, the Petitioner and Board of Equalization of the City and County of Denver agree to the following actual value for the subject property for tax year 2008.

Land	\$	18,500.00
Improvements	\$	<u>297,700.00</u>
Total	\$	316,200.00

6. The valuations, as established above, shall be binding only with respect to tax year 2008.

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

Based on review of comparable sales a reduction was warranted.


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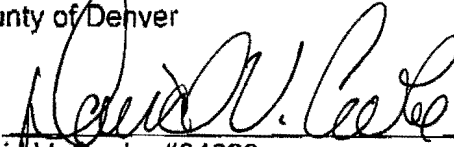
8. Both parties agree to be responsible for their own costs, expert and attorney fees, waiving any claim against each other for such, and agree that any hearing before the Board of Assessment Appeals not be scheduled or be vacated if already scheduled.

DATED this 10<sup>th</sup> day of February, 2010.

Agent/Attorney/Petitioner

Board of Equalization of the City and County of Denver

By:   
Howard Licht  
Licht & Company  
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Telephone: (303) 575-9306

By:   
David V. Cooke #34623  
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Docket No: 50469

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<p><b>BOARD OF ASSESSMENT APPEALS</b>  <b>STATE OF COLORADO</b>          1313 Sherman Street, Room 315          Denver, Colorado 80203</p>	
<p>Petitioner:  <b>JB CONSTRUCTION LLC</b>          v.          Respondent:  <b>BOARD OF EQUALIZATION OF THE CITY AND COUNTY OF DENVER</b></p>	<p>Docket Number:          50469          Schedule Number:          07032-02-029-000</p>
<p>Attorneys for Board of Equalization of the City and County of Denver          City Attorney          David V. Cooke #34623          Assistant City Attorney          201 West Colfax Avenue, Dept. 1207          Denver, Colorado 80202          Telephone: 720-913-3275          Facsimile: 720-913-3180</p>	
<p><b>STIPULATION (AS TO TAX YEAR 2008 ACTUAL VALUE)</b></p>	

Petitioner, JB CONSTRUCTION LLC, and Respondent, BOARD OF EQUALIZATION OF THE CITY AND COUNTY OF DENVER, hereby enters into this Stipulation regarding the tax year 2008 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:  
 3670 South Beeler Street #2  
 Denver, Colorado 80237
2. The subject property is classified as residential property.

3. The County Assessor originally assigned the following actual value on the subject property for tax year 2008.

Land	\$	18,500.00	
Improvements	\$	<u>380,700.00</u>	474,800 JMC
Total	\$	<u>399,200.00</u>	493,300

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

Land	\$	18,500.00
Improvements	\$	<u>330,800.00</u>
Total	\$	349,300.00

5. After further review and negotiation, the Petitioner and Board of Equalization of the City and County of Denver agree to the following actual value for the subject property for tax year 2008.

Land	\$	18,500.00
Improvements	\$	<u>297,700.00</u>
Total	\$	316,200.00

6. The valuations, as established above, shall be binding only with respect to tax year 2008.

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

Based on review of comparable sales a reduction was warranted.

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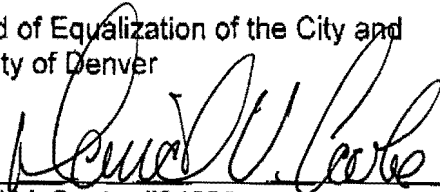
8. Both parties agree to be responsible for their own costs, expert and attorney fees, waiving any claim against each other for such, and agree that any hearing before the Board of Assessment Appeals not be scheduled or be vacated if already scheduled.

DATED this 10th day of February, 2010.

Agent/Attorney/Petitioner

Board of Equalization of the City and County of Denver

By:   
Howard Licht  
Licht & Company  
9101 East Kenyon Avenue  
Suite 3900  
Denver, CO 80237  
Telephone: (303) 575-9306

By:   
David V. Cooke #34623  
201 West Colfax Avenue, Dept. 1207  
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Docket No: 50469

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<p><b>BOARD OF ASSESSMENT APPEALS</b>  <b>STATE OF COLORADO</b>          1313 Sherman Street, Room 315          Denver, Colorado 80203</p>	
<p>Petitioner:   <b>JB CONSTRUCTION LLC</b>           v.           Respondent:   <b>BOARD OF EQUALIZATION OF THE CITY AND COUNTY OF DENVER</b></p>	<p>Docket Number:           50469           Schedule Number:           07032-02-030-000</p>
<p>Attorneys for Board of Equalization of the City and County of Denver           City Attorney           David V. Cooke #34623          Assistant City Attorney          201 West Colfax Avenue, Dept. 1207          Denver, Colorado 80202          Telephone: 720-913-3275          Facsimile: 720-913-3180</p>	
<p align="center"><b>STIPULATION (AS TO TAX YEAR 2008 ACTUAL VALUE)</b></p>	

Petitioner, JB CONSTRUCTION LLC, and Respondent, BOARD OF EQUALIZATION OF THE CITY AND COUNTY OF DENVER, hereby enters into this Stipulation regarding the tax year 2008 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:  
     3670 South Beeler Street #1  
     Denver, Colorado 80237
2. The subject property is classified as residential property.

3. The County Assessor originally assigned the following actual value on the subject property for tax year 2008.

Land	\$	20,100.00	
Improvements	\$	<del>372,900.00</del>	468,200
Total	\$	<del>393,000.00</del>	488,300

NM

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

Land	\$	20,100.00
Improvements	\$	<u>323,775.00</u>
Total	\$	343,875.00

5. After further review and negotiation, the Petitioner and Board of Equalization of the City and County of Denver agree to the following actual value for the subject property for tax year 2008.

Land	\$	20,100.00
Improvements	\$	<u>291,200.00</u>
Total	\$	311,300.00

6. The valuations, as established above, shall be binding only with respect to tax year 2008.

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

Based on review of comparable sales a reduction was warranted.

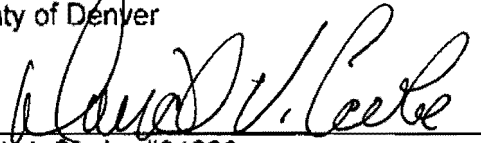
8. Both parties agree to be responsible for their own costs, expert and attorney fees, waiving any claim against each other for such, and agree that any hearing before the Board of Assessment Appeals not be scheduled or be vacated if already scheduled.

DATED this 10th day of February, 2010.

Agent/Attorney/Petitioner

Board of Equalization of the City and County of Denver

By:   
Howard Licht  
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9101 East Kenyon Avenue  
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David V. Cooke #34623  
201 West Colfax Avenue, Dept. 1207  
Denver, CO 80202  
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Docket No: 50469

<p><b>BOARD OF ASSESSMENT APPEALS</b>  <b>STATE OF COLORADO</b>          1313 Sherman Street, Room 315          Denver, Colorado 80203</p>	
<p>Petitioner:   <b>JB CONSTRUCTION LLC</b>           v.           Respondent:   <b>BOARD OF EQUALIZATION OF THE CITY AND COUNTY OF DENVER</b></p>	<p>Docket Number:           50469           Schedule Number:           07032-02-032-000</p>
<p>Attorneys for Board of Equalization of the City and County of Denver           City Attorney           David V. Cooke #34623          Assistant City Attorney          201 West Colfax Avenue, Dept. 1207          Denver, Colorado 80202          Telephone: 720-913-3275          Facsimile: 720-913-3180</p>	
<p><b>STIPULATION (AS TO TAX YEAR 2008 ACTUAL VALUE)</b></p>	

Petitioner, JB CONSTRUCTION LLC, and Respondent, BOARD OF EQUALIZATION OF THE CITY AND COUNTY OF DENVER, hereby enters into this Stipulation regarding the tax year 2008 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:  
  
 3680 South Beeler Street #2  
 Denver, Colorado 80237
2. The subject property is classified as residential property.

3. The County Assessor originally assigned the following actual value on the subject property for tax year 2008.

Land	\$	18,500.00		
Improvements	\$	<del>380,700.00</del>	474,800	<i>NML</i>
Total	\$	<del>399,200.00</del>	493,300	

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

Land	\$	18,500.00
Improvements	\$	<u>330,800.00</u>
Total	\$	349,300.00

5. After further review and negotiation, the Petitioner and Board of Equalization of the City and County of Denver agree to the following actual value for the subject property for tax year 2008.

Land	\$	18,500.00
Improvements	\$	<u>297,700.00</u>
Total	\$	316,200.00

6. The valuations, as established above, shall be binding only with respect to tax year 2008.

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

Based on review of comparable sales a reduction was warranted.

8. Both parties agree to be responsible for their own costs, expert and attorney fees, waiving any claim against each other for such, and agree that any hearing before the Board of Assessment Appeals not be scheduled or be vacated if already scheduled.

DATED this 10th day of February, 2010.

Agent/Attorney/Petitioner

Board of Equalization of the City and County of Denver

By: [Signature]  
Howard Licht  
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9101 East Kenyon Avenue  
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Denver, CO 80237  
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<p><b>BOARD OF ASSESSMENT APPEALS</b>  <b>STATE OF COLORADO</b>          1313 Sherman Street, Room 315          Denver, Colorado 80203</p>	
<p>Petitioner:   <b>JB CONSTRUCTION LLC</b>           v.           Respondent:   <b>BOARD OF EQUALIZATION OF THE CITY AND COUNTY OF DENVER</b></p>	<p>Docket Number:           50469           Schedule Number:           07032-02-033-000</p>
<p>Attorneys for Board of Equalization of the City and County of Denver           City Attorney           David V. Cooke #34623          Assistant City Attorney          201 West Colfax Avenue, Dept. 1207          Denver, Colorado 80202          Telephone: 720-913-3275          Facsimile: 720-913-3180</p>	
<p align="center"><b>STIPULATION (AS TO TAX YEAR 2008 ACTUAL VALUE)</b></p>	

Petitioner, JB CONSTRUCTION LLC, and Respondent, BOARD OF EQUALIZATION OF THE CITY AND COUNTY OF DENVER, hereby enters into this Stipulation regarding the tax year 2008 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:  
  
 3680 South Beeler Street #3  
 Denver, Colorado 80237
2. The subject property is classified as residential property.



3. The County Assessor originally assigned the following actual value on the subject property for tax year 2008.

Land	\$	18,500.00		
Improvements	\$	<del>380,700.00</del>	474,800	HML
Total	\$	<del>399,200.00</del>	493,300	

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

Land	\$	18,500.00
Improvements	\$	<u>330,800.00</u>
Total	\$	349,300.00

5. After further review and negotiation, the Petitioner and Board of Equalization of the City and County of Denver agree to the following actual value for the subject property for tax year 2008.

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DATED this 10th day of February, 2010.

Agent/Attorney/Petitioner

Board of Equalization of the City and County of Denver

By: [Signature]  
Howard Licht  
Licht & Company  
9101 East Kenyon Avenue  
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Denver, CO 80237  
Telephone: (303) 575-9306

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<p>Petitioner:   <b>JB CONSTRUCTION LLC</b>           v.           Respondent:   <b>BOARD OF EQUALIZATION OF THE CITY AND COUNTY OF DENVER</b></p>	<p>Docket Number:           50469           Schedule Number:           07032-02-035-000</p>
<p>Attorneys for Board of Equalization of the City and County of Denver           City Attorney           David V. Cooke #34623          Assistant City Attorney          201 West Colfax Avenue, Dept. 1207          Denver, Colorado 80202          Telephone: 720-913-3275          Facsimile: 720-913-3180</p>	
<p><b>STIPULATION (AS TO TAX YEAR 2008 ACTUAL VALUE)</b></p>	

Petitioner, JB CONSTRUCTION LLC, and Respondent, BOARD OF EQUALIZATION OF THE CITY AND COUNTY OF DENVER, hereby enters into this Stipulation regarding the tax year 2008 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:  
  
 3680 South Beeler Street #5  
 Denver, Colorado 80237
2. The subject property is classified as residential property.

3. The County Assessor originally assigned the following actual value on the subject property for tax year 2008.

Land	\$	18,500.00		
Improvements	\$	<del>380,700.00</del>	<u>474,800</u>	
Total	\$	399,200.00	<u>493,300</u>	NML

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

Land	\$	18,500.00
Improvements	\$	<u>330,800.00</u>
Total	\$	349,300.00

5. After further review and negotiation, the Petitioner and Board of Equalization of the City and County of Denver agree to the following actual value for the subject property for tax year 2008.

Land	\$	18,500.00
Improvements	\$	<u>297,700.00</u>
Total	\$	316,200.00

6. The valuations, as established above, shall be binding only with respect to tax year 2008.

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

Based on review of comparable sales a reduction was warranted.

8. Both parties agree to be responsible for their own costs, expert and attorney fees, waiving any claim against each other for such, and agree that any hearing before the Board of Assessment Appeals not be scheduled or be vacated if already scheduled.

DATED this 10<sup>th</sup> day of February, 2010.

Agent/Attorney/Petitioner

Board of Equalization of the City and County of Denver

By: Howard Licht  
Howard Licht  
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9101 East Kenyon Avenue  
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By: David V. Cooke  
David V. Cooke #34623  
201 West Colfax Avenue, Dept. 1207  
Denver, CO 80202  
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Docket No: 50469

<p><b>BOARD OF ASSESSMENT APPEALS</b>  <b>STATE OF COLORADO</b>          1313 Sherman Street, Room 315          Denver, Colorado 80203</p>	
<p>Petitioner:   <b>JB CONSTRUCTION LLC</b>           v.           Respondent:   <b>BOARD OF EQUALIZATION OF THE CITY AND COUNTY OF DENVER</b></p>	<p>Docket Number:           50469           Schedule Number:</p>
<p>Attorneys for Board of Equalization of the City and County of Denver           City Attorney           David V. Cooke #34623          Assistant City Attorney          201 West Colfax Avenue, Dept. 1207          Denver, Colorado 80202          Telephone: 720-913-3275          Facsimile: 720-913-3180</p>	<p>07032-02-036-000</p>
<p align="center"><b>STIPULATION (AS TO TAX YEAR 2008 ACTUAL VALUE)</b></p>	

Petitioner, JB CONSTRUCTION LLC, and Respondent, BOARD OF EQUALIZATION OF THE CITY AND COUNTY OF DENVER, hereby enters into this Stipulation regarding the tax year 2008 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:  
     3680 South Beeler Street #6  
     Denver, Colorado 80237
2. The subject property is classified as residential property.

3. The County Assessor originally assigned the following actual value on the subject property for tax year 2008.

Land	\$	18,500.00	
Improvements	\$	<u>380,700.00</u>	474,800
Total	\$	<u>399,200.00</u>	493,300

*WML*

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

Land	\$	18,500.00
Improvements	\$	<u>330,800.00</u>
Total	\$	349,300.00

5. After further review and negotiation, the Petitioner and Board of Equalization of the City and County of Denver agree to the following actual value for the subject property for tax year 2008.

Land	\$	18,500.00
Improvements	\$	<u>297,700.00</u>
Total	\$	316,200.00

6. The valuations, as established above, shall be binding only with respect to tax year 2008.

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

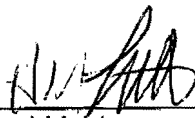
Based on review of comparable sales a reduction was warranted.

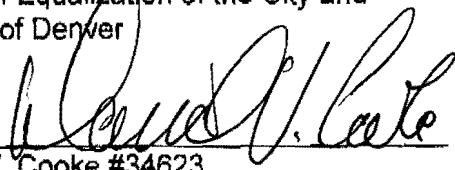
8. Both parties agree to be responsible for their own costs, expert and attorney fees, waiving any claim against each other for such, and agree that any hearing before the Board of Assessment Appeals not be scheduled or be vacated if already scheduled.

DATED this 10<sup>th</sup> day of February, 2010.

Agent/Attorney/Petitioner

Board of Equalization of the City and County of Denver

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