

**BOARD OF ASSESSMENT APPEALS,
STATE OF COLORADO**

1313 Sherman Street, Room 315
Denver, Colorado 80203

Docket Number: 51329

Petitioner:

BOULDER BUDOKAN LLC,

v.

Respondent:

BOULDER 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.: R0509597

Category: Valuation Property Type: Commercial Real

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:

Residential: \$120,000.00
Commercial: \$ 80,000.00
Total: \$200,000.00
(Reference Attached Stipulation)

3. 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 Boulder County Assessor is directed to change her records accordingly.

DATED AND MAILED this 17th day of September, 2009.

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

Debra A. Baumbach

Debra A. Baumbach

Toni Rigiroszi

Toni Rigiroszi



BOARD OF ASSESSMENT APPEALS
STATE OF COLORADO
DOCKET NUMBER 51329

Account Number: Boulder County ID R0509597

STIPULATION (As To Tax Year 2008 Actual Value)

PAGE 1 OF 2

Boulder Budokan, LLC

Petitioner,

vs.

Boulder County Board of Equalization,

Respondent

Petitioner and Respondent hereby enter 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.

Petitioner(s) and Respondent agree and stipulate as follows:

1. The property subject to this Stipulation is described as follows:

Boulder County ID No. 509597, known as 414 South 3rd Avenue, Superior, Colorado.

2. The subject property is classified as Mixed Use- 60% Residential and 40% Commercial.
3. The County Assessor assigned the following actual value and classification to the subject property for tax year 2008:

Residential	\$114,400
Total	\$114,400

4. After a timely appeal to the Board of Equalization, the Board of Equalization valued and classified the subject property as follows:

Commercial	\$200,000
Total	\$200,000

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

Residential	\$120,000
Commercial	\$ 80,000
Total	\$200,000

Petitioner's Initials _____

Date _____

9/15/09

STATE OF COLORADO
BD OF ASSESSMENT APPEALS
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STIPULATION (As To Tax Year 2008 Actual Value)

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

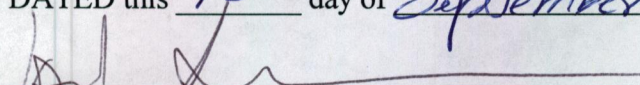
7. Brief narrative as to why the reduction was made:

Detailed review of subject property attributes, uses as of January 1, 2008, and legal restrictions indicated adjustment is warranted.

8. Both parties agree that the hearing scheduled before the Board of Assessment Appeals on August 31, 2009, and recessed, be vacated.

9. This Agreement may be executed in any number of counterparts, each of which shall be deemed an original, and all of which shall constitute one and the same agreement.

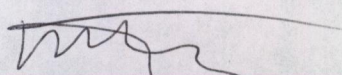
DATED this 15th day of September 2009.



Petitioner(s) or Attorney

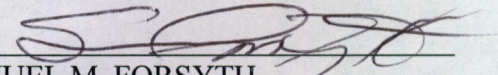
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