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| BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203 | Docket Number: 51437 |
| Petitioner: DENNIS A. LACERTE , v. Respondent: ARAPAHOE COUNTY BOARD OF COMMISSIONERS. | |
| 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.: 2075-24-3-23-001A

Category: Abatement 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: \$900,000
 (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 Arapahoe County Assessor is directed to change his/her records accordingly.

DATED AND MAILED this 23rd 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

BOARD OF ASSESSMENT APPEALS
STATE OF COLORADO
DOCKET NUMBER 51437

STIPULATION (As To Tax Year 2007 Actual Value)

DENNIS A. LACERTE

Petitioners,

vs.

ARAPAHOE COUNTY BOARD OF COMMISSIONERS,

Respondent.

THE PARTIES TO THIS ACTION entered into a Stipulation, regarding the tax year 2007 valuation of the subject properties and jointly moves the Board of Assessment Appeals to enter its Order based on this stipulation. A conference call with the petitioner and respondent have resulted in the following agreement:

Subject property is classified as COMMERCIAL and described as follows: 12605 E. Euclid Dr. #A., County Schedule Number 2075-24-3-23-001A.

A brief narrative as to why the reduction was made: Analyzed market information.

The parties have agreed that the 2007 actual value of the subject property should be reduced as follows:

| ORIGINAL VALUE | | NEW VALUE (2007) | |
|----------------|-------------|---------------------|-----------|
| Land | \$ 533,171 | Land | \$533,171 |
| Improvements | \$581,829 | Improvements | \$366,829 |
| Personal | \$0 | Personal | \$0 |
| Total | \$1,115,000 | Total | \$900,000 |

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

Both parties agree that the hearing before the Board of Assessment Appeals be vacated or is unnecessary if one has not yet been scheduled.

DATED the 25th day of July 2010.

Property Tax Adjustment
Specialists, Inc.
Cindy Mayer
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Denver, CO 80222

Kathryn E. Schroeder, #11042
Arapahoe Cnty. Bd. Equalization
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Corbin Sakdol
Arapahoe County Assessor
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