

BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203	Docket Number: 53778
Petitioner: EMERALD PROPERTIES,LLC, v. Respondent: DENVER COUNTY BOARD OF EQUALIZATION	
AMENDMENT TO ORDER (On Stipulation)	

THE BOARD OF ASSESSMENT APPEALS hereby amends its April 25, 2011 Order in the above-captioned appeal to reflect that the correct stipulated amount should be \$325,000.00

In all other respects, the April 25, 2011 Order shall remain in full force and effect.

DATED/MAILED this 3rd day of May, 2011.

BOARD OF ASSESSMENT APPEALS

Diane DeVries

Diane DeVries

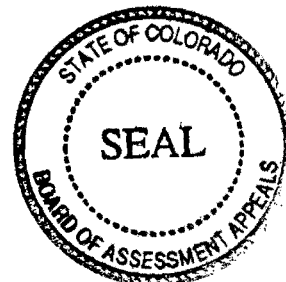
Debra A. Baumbach

Debra A. Baumbach

I hereby certify that this is a true and correct copy of the decision of the Board of Assessment Appeals.

CM

Cara McKeller



BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203	Docket Number: 53778
Petitioner: EMERALD PROPERTIES, LLC, 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.: 09132-25-001-000

Category: Valuation Property Type: Residential
2. Petitioner is protesting the 2009 actual value of the subject property.
3. The parties agreed that the 2009 actual value of the subject property should be reduced to:

Total Value: \$352,000

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

ORDER:

Respondent is ordered to reduce the 2009 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 April 2011.

BOARD OF ASSESSMENT APPEALS

Diane M. DeVries

Diane M. DeVries

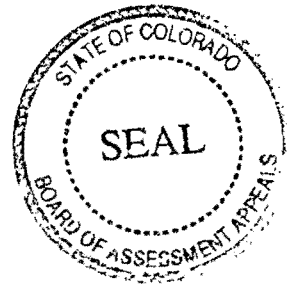
I hereby certify that this is a true and correct copy of the decision of the Board of Assessment Appeals.

Debra A. Baumbach

Debra A. Baumbach

CM

Cara McKeller



BOARD OF ASSESSMENT APPEALS STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203	Docket Number: 53778 Schedule Number: 09132-25-001-000
Petitioner: EMERALD PROPERTIES, LLC v. Respondent: BOARD OF EQUALIZATION OF THE CITY AND COUNTY OF DENVER	
Attorneys for Board of Equalization of the City and County of Denver City Attorney Michelle Bush #38443 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 2009 ACTUAL VALUE)	

Petitioner, EMERALD PROPERTIES, LLC, and Respondent, BOARD OF EQUALIZATION OF THE CITY AND COUNTY OF DENVER, hereby enters into this Stipulation regarding the tax year 2009 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:

6700 W. Dorado Dr. #1
Denver, Colorado 80123
2. The subject property is classified as residential real property.

3. The County Assessor originally assigned the following actual value on the subject property for tax year 2009.

Land	\$	85,000.00
Improvements	\$	<u>469,000.00</u>
Total	\$	554,000.00

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	\$	85,000.00
Improvements	\$	<u>469,000.00</u>
Total	\$	554,000.00

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 2009.

Land	\$	85,000.00
Improvements	\$	<u>240,000.00</u>
Total	\$	325,000.00

6. The valuations, as established above, shall be binding only with respect to tax year 2009.

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

The property was in below average condition and the base period sales price is the best indication of value for the Subject property.

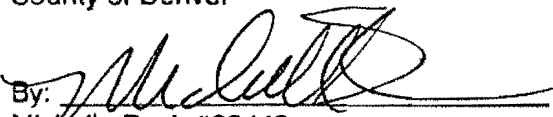
8. Both parties agree to be responsible for their own costs, expert and attorney fees, waiving any claim against each other for such, and agree that any hearing before the Board of Assessment Appeals not be scheduled or be vacated if already scheduled.

DATED this 17 day of April, 2011.

Agent/Attorney/Petitioner

Board of Equalization of the City and
County of Denver

By: 
Emerald Properties, LLC
C/O Paul Naftel, Manager
P.O. Box 621983
Littleton, CO 80162-1983
Telephone: 303-948-1717
pnaftel@quest.net
or
Paulnaftel@gmail.com

By: 
Michelle Bush #38443
201 West Colfax Avenue, Dept. 1207
Denver, CO 80202
Telephone: 720-913-3275
Fax: 720-913-3180
Docket No: 53778