

<b>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO</b> 1313 Sherman Street, Room 315 Denver, Colorado 80203	<b>Docket Number: 53790</b>
Petitioner: <b>M&amp;E FINANCIAL LLC,</b>  v. Respondent: <b>JEFFERSON 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.: 022433**

**Category: Valuation      Property Type: Commercial Real**

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:            \$1,746,300**

(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 Jefferson County Assessor is directed to change his/her records accordingly.

**DATED AND MAILED** this 25th day of May 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.

Debra A. Baumbach  
Debra A. Baumbach

C McKeller  
Cara McKeller



Colorado Board of Assessment Appeals  
CBOE APPEAL  
STIPULATION

Docket Number: 53790  
M&E FINANCIAL LLC  
Petitioner,

vs.

JEFFERSON COUNTY BOARD OF EQUALIZATION  
Respondent.

BOTH PARTIES stipulate and agree as follows:

1. The subject property is described by the following Jefferson County Property Schedule Number(s):  
022433
2. This Stipulation pertains to the year(s): 2009
3. The parties agree that the 2009 actual values of the subject property shall be Stipulated Values below:

Schedule Number	CBOE Values	Stipulated Values	Allocation:
022433	\$2,353,200	\$1,746,300	Total actual value, with 100%
		\$1,745,300	allocated to land; and 99.94%
		\$1,000	allocated to improvements. 0.06%

4. If the Petitioner(s) were to add improvements or add to an existing improvement, then the Assessor's Office may increase the valuation to reflect that new addition. Petitioner(s) would have all available remedies to dispute the additional assessment for the new or augmented improvements. Should an improvement be destroyed, then the Assessor's Office would make a downward adjustment in valuation to reflect the damage to or destruction of that improvement.

5. ~~Petitioner(s) agree(s) to provide the Jefferson County Assessor, if applicable, with confidential information to assist in the appraisal process of future years. This information includes actual rent rolls, together with operating income and expense information of the property, which will be provided to the Assessor no later than March 15<sup>th</sup> of each year.~~ (DEL) (NIP)
6. ~~Petitioner(s) agrees to allow access to the improvements for the purposes of measuring or to obtain building condition information during normal business hours.~~ (DEL) (NIP)  
*Except as set forth in Paragraph 4 above,*
7. Petitioner(s) agree(s) to waive the right to a Board of Assessment Appeals hearing and any further appeal of the schedule numbers:022433 for the assessment years covered by this Stipulation. (NIP)

Petitioner(s)  
By: Neil B. Oberfeld  
Title: Isaacson Rosenbaum P.C.  
Phone: 303/292-5656  
Date: May 19, 2010

Jefferson County Board of Equalization  
By: James Burgess #38933 X  
Title: Assistant County Attorney  
Phone: 303.271.8918  
Date: 5/19/2010

Docket Number:53790

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