

<b>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO</b> 1313 Sherman Street, Room 315 Denver, Colorado 80203	<b>Docket Number: 61259</b>
Petitioner: <b>MOELLER LAND &amp; CATTLE CO., INC.,</b>  v.  Respondent: <b>PUEBLO 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.: 03-300-26-003**

**Category: Valuation      Property Type: Industrial**
2. Petitioner is protesting the 2012 actual value of the subject property.
3. The parties agreed that the 2012 actual value of the subject property should be reduced to:  

**Total Value:            \$1,077,656**

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

**ORDER:**

Respondent is ordered to reduce the 2012 actual value of the subject property, as set forth above.

The Pueblo County Assessor is directed to change his/her records accordingly.

**DATED AND MAILED** this 25th day of January 2013.

**BOARD OF ASSESSMENT APPEALS**

*Diane M. DeVries*

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Diane M. DeVries

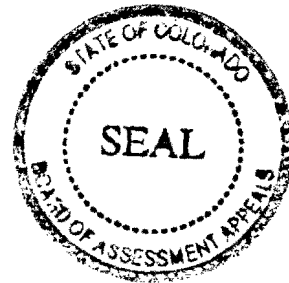
I hereby certify that this is a true and correct copy of the decision of the Board of Assessment Appeals.

*Debra A. Baumbach*

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Debra A. Baumbach

*CM*

\_\_\_\_\_  
Cara McKeller



STATE OF COLORADO  
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<p><b>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO</b> 1313 Sherman Street, Room 315 Denver, CO 80203</p> <hr/> <p>Petitioner:</p> <p><b>MOELLER LAND &amp; CATTLE CO., INC.</b></p> <p>v.</p> <p>Respondent:</p> <p><b>PUEBLO COUNTY BOARD OF EQUALIZATION</b></p> <hr/> <p>Attorney for Respondent:</p> <p>Cynthia Mitchell, #36992 Assistant County Attorney 215 West 10<sup>th</sup> Street Pueblo, CO 81003 719-583-6630 (phone) 719-583-6057 (fax) <a href="mailto:co.atty@co.pueblo.co.us">co.atty@co.pueblo.co.us</a></p>	<p><b>Docket No.: 61259</b> <b>Schedule Nos.: 03-300-26-003</b></p>
<p><b>STIPULATION</b></p>	

Petitioner(s) and Respondent hereby enter into this Stipulation regarding the 2012 tax year 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:  
Lot 1 Pueblo Memorial Airport Industrial Park Sub 2<sup>nd</sup> – 33625 United Avenue
2. The subject property is classified as:  
Industrial

3. The County Assessor originally assigned the following actual value to the subject property for tax year 2012:

Land	\$ 21,905.00
Improvements	\$1,281,605.00
Total	\$1,303,510.00

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

Land	\$ 21,905.00
Improvements	\$1,215,095.00
Total	\$1,237,000.00

5. After further review and negotiation, Petitioner(s) and the County Board of Equalization agree to the following actual value for the 2012 tax year for the subject property:

Land	\$ 21,905.00
Improvements	\$1,055,751.00
Total	\$1,077,656.00

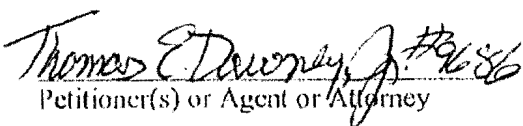
6. The valuation, as established above, shall be binding only with respect to the 2012 tax year.

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


An adjustment in depreciation was made by the Assessor pursuant to the cost approach analysis. This adjustment is also being applied to the 2011 value because 2012 is an intervening year.

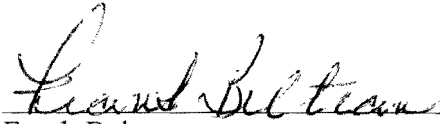
8. The hearing scheduled before the Board of Assessment Appeals for April 30, 2013, may be vacated.

DATED this 17<sup>th</sup> day of January, 2013.

  
Petitioner(s) or Agent or Attorney

Moeller Land & Cattle Co., Inc.  
c/o Thomas E. Downey Jr., P.C.  
383 Inverness Parkway, Suite 300  
Englewood, CO 80112  
Telephone: 303-813-1111

  
Attorney for Respondent  
Pueblo County Board of Equalization  
Cynthia Mitchell  
Pueblo Assistant County Attorney  
215 W. 10<sup>th</sup> Street  
Pueblo, CO 81003  
Telephone: 719-583-6630

A handwritten signature in cursive script, reading "Frank Beltran", is written over a horizontal line.

Frank Beltran  
Pueblo County Assessor  
215 W. 10<sup>th</sup> Street  
Pueblo, CO 81003  
Telephone: 719-583-6590

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