

<b>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO</b> 1313 Sherman Street, Room 315 Denver, Colorado 80203	<b>Docket Number: 62277</b>
Petitioner: <b>CCA PROPERTIES OF AMERICA, LLC,</b>  v.  Respondent: <b>KIT CARSON 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.: 36500003-R**

**Category: Valuation      Property Type: Commercial Real**
2. Petitioner is protesting the 2013 actual value of the subject property.
3. The parties agreed that the 2013 actual value of the subject property should be reduced to:  

**Total Value:            \$49,500,000**

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

**ORDER:**

Respondent is ordered to reduce the 2013 actual value of the subject property, as set forth above.

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

**DATED AND MAILED** this 28th day of October 2013.

**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

*Cara McKeller*

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



<p>BOARD OF ASSESSMENT APPEALS, DENVER          COUNTY, COLORADO</p> <p>BAA Address: 1330 Sherman Street          Room 315          Denver, CO 80203</p>	<p>2013 OCT 23 PM 3:21</p> <p>^COURT USE ONLY^</p>
<p>CCA PROPERTIES OF AMERICA, LLC,          PETITIONER,          VS.          KIT CARSON COUNTY BOARD OF EQUALIZATION,          RESPONDENT.</p>	
<p>ATTORNEY FOR RESPONDENT:</p> <p>Wade H. Gateley, Esq.          County Attorney, Kit Carson County          Address: 366 14<sup>th</sup> Street          P.O. Box 266          Burlington, CO 80807          Telephone: (719) 346-5427          E-mail: gateleylaw@hotmail.com          Atty. Reg #: 12284</p>	<p>DOCKET NO. 62277          COUNTY SCHEDULE NO.          36500003-R</p>
<p>STIPULATION (AS TO TAX YEAR 2013 ACTUAL VALUE)</p>	

COME NOW The Petitioner, CCA Properties of America, LLC, by and through its authorized taxpayer's representative, Ryan, LLC, and the Respondent, Kit Carson County Board of Equalization, by and through its undersigned attorney, Wade H. Gateley, and hereby enter this Stipulation regarding the tax year 2013 valuation of the subject property, and jointly move the Board of Assessment Appeals to enter its Order based on this Stipulation.

Petitioner and Respondent agree and stipulate as follows:

1. The property subject to this Stipulation is described as : Tract #3, Burlington CCA Annex Unplatted, Burlington, Colorado, also known as the Kit Carson Correctional Center, 49777 County Road V, Burlington, Colorado 80807, and 65 acres of agricultural land, located in Kit Carson County, Colorado.

2. The subject property is classified as commercial improvements, improved commercial land, and agricultural land.

3. The County Assessor originally assigned the following actual value to the subject property for tax year 2013:

Agricultural land	\$6,175.00
Improved Commercial Land	\$98,825.00
Commercial Improvements	\$57,895,000.00
Total	\$58,000,000.00

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

Agricultural land	\$6,175.00
Improved Commercial Land	\$98,825.00
Commercial Improvements	\$57,895,000.00
Total	\$58,000,000.00

5. After further review and negotiation, the Petitioner and the County Board of Equalization agree to the following tax years 2013 and 2014 actual value for the subject property:

Agricultural land	\$6,175.00
Improved Commercial Land	\$98,825.00
Commercial Improvements	\$49,395,000.00
Total	\$49,500,000.00

6. The valuation, as established above, shall be binding only with respect to tax year 2013.

7. Brief narrative as to why the reduction was made: Both parties retained an expert witness to appraise the property, in preparation for hearing. The parties agreed to accept a negotiated valuation amount, taking into account the valuations established by the expert witnesses.

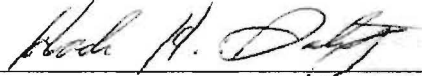
8. Both parties agree that the hearing scheduled before the Board of Assessment Appeals on Friday, November 29, 2013, shall be vacated.

<p>BOARD OF ASSESSMENT APPEALS, DENVER COUNTY, COLORADO</p> <p>BAA Address: 1330 Sherman Street Room 315 Denver, CO 80203</p>	<p>STATE OF COLORADO BD OF ASSESSMENT APPEALS</p> <p>2013 OCT 23 PM 3:21</p> <p>^COURT USE ONLY^</p>
<p>CCA PROPERTIES OF AMERICA, LLC, PETITIONER, VS. KIT CARSON COUNTY BOARD OF EQUALIZATION, RESPONDENT.</p>	<p>DOCKET NO. 62277 COUNTY SCHEDULE NO. 36500003-R</p>
<p>ATTORNEY FOR RESPONDENT:</p> <p>Wade H. Gateley, Esq. County Attorney, Kit Carson County Address: 366 14<sup>th</sup> Street P.O. Box 266 Burlington, CO 80807 Telephone: (719) 346-5427 E-mail: gateleylaw@hotmail.com Atty. Reg #: 12284</p>	<p>ENTRY OF APPEARANCE</p>

COMES NOW Wade H. Gateley, County Attorney of Kit Carson County, Colorado, and hereby enters his appearance as counsel for the Respondent, Kit Carson County Board of Equalization, in the above-captioned action, and requests that all other notices and pleadings be sent to him at the address indicated below.

Respectfully submitted this 23rd day of October, 2013.

WADE H. GATELEY



By: Wade H. Gateley, #12284  
County Attorney, Kit Carson County  
P.O. Box 266  
Burlington, CO 80807  
(719) 346-5427

Dated this 16<sup>th</sup> day of October, 2013.

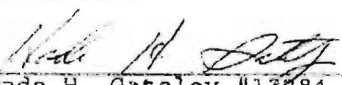
RYAN, LLC

By:   
\_\_\_\_\_

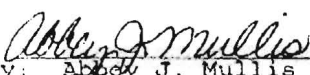
Agent  
TITLE or Position of Authorized Officer

Ryan, LLC  
Authorized Taxpayer Representative  
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Houston, TX 77056  
Telephone: (713) 629-0090  
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WADE H. GATELEY

  
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ABBIE J. MULLIS

  
By: Abbie J. Mullis  
Kit Carson County Assessor  
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Telephone: (719) 346-8946  
E-mail: assessor@kitcarsoncounty.org