

<b>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO</b> 1313 Sherman Street, Room 315 Denver, Colorado 80203	<b>Docket Number: 63926</b>
Petitioner: <b>CIGNA,</b>  v.  Respondent: <b>ARAPAHOE COUNTY BOARD OF COMMISSIONERS.</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.: 26561-28524-009**

**Category: Abatement      Property Type: Commercial Personal**
2. Petitioner is protesting the 2010 actual value of the subject property.
3. The parties agreed that the 2010 actual value of the subject property should be reduced to:  

**Total Value:            \$6,230,093**

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

**ORDER:**

Respondent is ordered to reduce the 2010 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 5th day of January 2015.

**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



BOARD OF ASSESSMENT APPEALS  
STATE OF COLORADO  
DOCKET NUMBER 63926  
STIPULATION as To Tax Years 2010 Actual Value

STATE OF COLORADO  
BO OF ASSESSMENT APPEALS  
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CONNECTICUT GENERAL LIFE INSURANCE COMPANY/CIGNA CORP.,

Petitioner,

vs.

ARAPAHOE COUNTY BOARD OF COMMISSIONERS,

Respondent.

THE PARTIES TO THIS ACTION entered into a Stipulation regarding tax year 2010 valuation of the property listed in this Petition and jointly moves the Board of Assessment Appeals to enter its Order based on this stipulation. Conference calls with the petitioner and respondent have resulted in the following agreement:

Subject property is classified as **COMMERCIAL PERSONAL PROPERTY** and described as follows:  
Location: **8505 East Orchard Road**, County Schedule Number: 26561-28524-009.

A brief narrative as to why the reduction was made: Recognition of the phased disposition of assets (computer equipment).

The parties have agreed that the 2010 actual value of the subject property should be reduced as follows:

ORIGINAL VALUE 2010		NEW VALUE 2010	
Land	\$0	Land	\$0
Improvements	\$0	Improvements	\$0
Personal	\$8,158,415	Personal	\$6,230,093
Total	\$8,158,415	Total	\$6,230,093

The valuation, as established above, shall be binding only with respect to the tax years 2010. This valuation, as established above, is for purposes of settlement only and does not reflect an appraised value.

Both parties agree that the hearing before the Board of Assessment Appeals be vacated or is unnecessary if one has not yet been scheduled. Petitioners agree to waive the right to any further appeal for the assessment years covered by this Stipulation.

DATED the 3rd day of December 2014.

  
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