

**BOARD OF ASSESSMENT APPEALS,
STATE OF COLORADO**

1313 Sherman Street, Room 315
Denver, Colorado 80203

Docket Number: **64775**

Petitioner:

CIGNA

v.

Respondent:

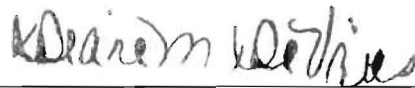
ARAPAHOE COUNTY BOARD OF EQUALIZATION

AMENDMENT TO ORDER (On Stipulation)

THE BOARD OF ASSESSMENT APPEALS hereby amends its May 18, 2015 Order in the above-captioned appeal to reflect that the correct stipulated amount should be \$ 3,558,586. In all other respects, the May 18, 2015 Order shall remain in full force and effect.

DATED/MAILED this 22nd day of June, 2015.

BOARD OF ASSESSMENT APPEALS

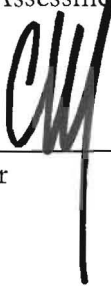


Diane M. DeVries



Debra A. Baumbach

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



Cara McKeller



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|--|-----------------------------|
| BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203 | Docket Number: 64775 |
| Petitioner: CIGNA, v. Respondent: ARAPAHOE 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.: 26561-28524-009

Category: Valuation Property Type: Commercial Personal
2. Petitioner is protesting the 2014 actual value of the subject property.
3. The parties agreed that the 2014 actual value of the subject property should be reduced to:

Total Value: \$3,558,856
(Reference Attached Stipulation)
4. The Board concurs with the Stipulation.

ORDER:

Respondent is ordered to reduce the 2014 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 18th day of May 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

CM

Cara McKeller



BOARD OF ASSESSMENT APPEALS
STATE OF COLORADO
DOCKET NUMBER 64775
STIPULATION as To Tax Year 2014 Actual Value

STATE OF COLORADO
BO OF ASSESSMENT APPEALS
2015 MAY 11 AM 9:35

CONNECTICUT GENERAL LIFE INSURANCE COMPANY/CIGNA CORPORATION,

Petitioner,

vs.

ARAPAHOE COUNTY BOARD OF EQUALIZATION,

Respondent.

THE PARTIES TO THIS ACTION entered into a Stipulation regarding tax year 2014 valuation of the personal 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 **PERSONAL PROPERTY** located at **8505 East Orchard Arapahoe Road**, County Schedule Number: **26561-28524-009**.

A brief narrative as to why the reduction was made: Reviewed economic life and residual value percentages.


The parties have agreed that the 2014 actual value of the personal property should be reduced as follows:

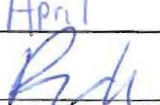
| ORIGINAL VALUE | | NEW VALUE | |
|----------------|-------------|--------------|-------------|
| 2014 | | 2014 | |
| Land | \$0 | Land | \$0 |
| Improvements | \$0 | Improvements | \$0 |
| Personal | \$6,411,956 | Personal | \$3,558,586 |
| Total | \$6,411,956 | Total | \$3,558,586 |

The valuation, as established above, shall be binding only with respect to the tax year 2014. 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 17th day of April 2015.


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