

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

1313 Sherman Street, Room 315
Denver, Colorado 80203

Docket Number: **65546**

Petitioner:

SERVICE AMERICA CORPORATION,

v.

Respondent:

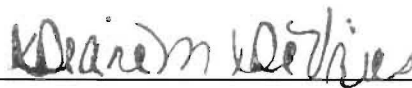
DENVER COUNTY BOARD OF EQUALIZATION

AMENDMENT TO ORDER (On Stipulation)

THE BOARD OF ASSESSMENT APPEALS hereby amends its June 19, 2015 Order in the above-captioned appeal to reflect that the correct stipulated amount should be \$ 0.00 . In all other respects, the June 19, 2015 Order shall remain in full force and effect.

DATED/MAILED this 30th 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



BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203	Docket No.: 65546
<hr/> Petitioner: SERVICE AMERICA CORPORATION v. Respondent: DENVER COUNTY BOARD OF EQUALIZATION	
ORDER	

THE BOARD OF ASSESSMENT APPEALS previously set this appeal for a hearing to be held on June 25, 2015.

ORDER:

The hearing of this appeal remains scheduled on June 25, 2015. Counsel for the parties are ordered to appear for a prehearing conference as follows:

Date: May 27, 2015
 Time: 1:00 PM Mountain Time
 Location: 1313 Sherman Street, Room 315, Denver, CO 80203

Topics for the prehearing conference include the matters raised in Petitioner's Notice of Claim of Non-Taxable Interest and Request for Pre-Hearing Conference filed on May 11, 2015.

Topics for the prehearing conference also include, but may not be limited to: (1) identification of legal and factual issues likely to arise in the course of the hearing; (2) identification of legal issues that should be briefed prior to the hearing; (3) review of Rule 11 submissions and objections to any submissions; (4) possible stipulations as to admissibility of documentary evidence; (5) disclosure of expected testimony and time needed for testimony; (6) identification of factual or legal stipulations to allow for a more efficient hearing; and (7) identification of any preliminary issues for the hearing. The parties should be prepared to discuss these topics at the prehearing conference.

Dated this 19th day of May, 2015.

BOARD OF ASSESSMENT APPEALS

By: J. Michael Beery
 J. Michael Beery
 Administrator

BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203	Docket Number: 65546
Petitioner: SERVICE AMERICA CORPORATION, v. Respondent: DENVER 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.: 02336-24-003-000

Category: Valuation Property Type: Possessory Interest
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: \$17,357,600

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

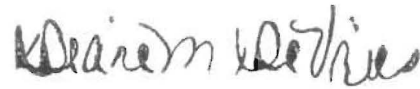
ORDER:

Respondent is ordered to reduce the 2014 actual value of the subject property, as set forth above.

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

DATED AND MAILED this 19th day of June 2015.

BOARD OF ASSESSMENT APPEALS



Diane M. DeVries

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



Cara McKeller



Debra A. Baumbach



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BOARD OF ASSESSMENT APPEALS STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203	
Petitioner: SERVICE AMERICA CORPORATION v. Respondent: DENVER COUNTY BOARD OF EQUALIZATION Attorney for Denver County Board of Equalization City Attorney Charles T. Solomon #26873 Assistant City Attorney 201 West Colfax Avenue, Dept. 1207 Denver, Colorado 80202 Telephone: 720-913-3275 Facsimile: 720-913-3180	Docket Number: 65546 Schedule Number: 02336-24-003-000
STIPULATION (AS TO TAX YEAR 2014 ACTUAL VALUE)	

Petitioner, SERVICE AMERICA CORPORATION, and Respondent, DENVER COUNTY BOARD OF EQUALIZATION, hereby enter into this Stipulation regarding the tax year 2014 valuation of the subject property, and jointly move the Board of Assessment Appeals to enter its order based on this Stipulation.

The Petitioner(s) and Respondent agree and stipulate as follows:

1. The property subject to this Stipulation is described as:

700 14TH St
Denver, Colorado
2. The subject property is classified as commercial real property.

3. The County Assessor originally assigned the following actual value on the subject property for tax year 2014.

Land	\$	00.00
Improvements	\$	<u>17,357,600.00</u>
Total	\$	17,357,600.00

4. After appeal to the Board of Equalization of the City and County of Denver, the Board of Equalization of the City and County of Denver valued the subject property as follows:

Land	\$	00.00
Improvements	\$	<u>17,357,600.00</u>
Total	\$	17,357,600.00

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

Land	\$	00.00
Improvements	\$	<u>00.00</u>
Total	\$	00.00

6. The valuations, as established above, shall be binding only with respect to tax year 2014.

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

After a review of the contract between the City and the concessionaire it was determined that the contract did not create a Possessory Interest.

8. Both parties agree to be responsible for their own costs, expert and attorney fees, waiving any claim against each other for such, and agree that any hearing before the Board of Assessment Appeals not be scheduled or be vacated if already scheduled.

DATED this 8th day of June, 2015.

Agent/Attorney/Petitioner

Denver County Board of Equalization

By: 

F. Brittin Clayton, Esq.
Riley Carlock & Applewhite, P.C.
1700 Lincoln Street #3500
Denver, CO 80203
Telephone: (303) 749-9034

By: 

Charles T. Solomon #26873
201 West Colfax Avenue, Dept. 1207
Denver, CO 80202
Telephone: 720-913-3275
Docket No: 65546