



**DATED AND MAILED** this 31st day of October 2016.

**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

*G. Katardzic*

\_\_\_\_\_  
Gordana Katardzic



BOARD OF ASSESSMENT APPEALS  
STATE OF COLORADO  
DOCKET NUMBER: 67882

STATE OF COLORADO  
BD OF ASSESSMENT APPEALS  
2016 OCT 28 AM 9:19

Account Number: R0009307

STIPULATION (As To Tax Year 2015 Actual Value)

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Westmall Company

Petitioner,

vs.

Boulder County Board of Equalization,

Respondent.

Petitioner and Respondent hereby enter into this Stipulation regarding the tax year 2015 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 follows:

1101 Pearl Street, Boulder, CO

2. The subject property is classified as commercial improved.
3. The County Assessor assigned the following actual value to the subject property on the NOV for tax year 2015:

\$11,077,400

4. The County Assessor assigned the following actual value to the subject property on the NOD for tax year 2015:

\$9,500,000

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

\$9,500,000

6. After further review and negotiation, Petitioner and County Board of Equalization agree to the tax year 2015 actual value for the subject property:

\$7,400,000

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

Appropriate consideration was given to the sales comparison, income and cost approaches to value. Stipulation takes into account the subject property's attributes after comparison and appropriate adjustments to timely, proximate, and similarly situated comparable sales.

8. Both parties agree that the hearing scheduled before the Board of Assessment Appeals on, October 3<sup>rd</sup> 2016, at 8:30 am be vacated.

9. This Agreement may be executed in any number of counterparts, each of which shall be deemed an original, and all of which shall constitute one and the same agreement.

DATED this 15<sup>th</sup> day of September, 2016

Todd Stevens

Todd Stevens  
Stevens & Associates  
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[Signature]

MICHAEL KOERTJE #21921  
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JERRY ROBERTS  
Boulder County Assessor

By: [Signature]

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