

<b>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO</b> 1313 Sherman Street, Room 315 Denver, Colorado 80203	<b>Docket Number: 69793</b>
Petitioner: <b>BAUM MARITAL TRUST &amp; BAUM RESIDUARY TRUST -</b>  v.  Respondent: <b>JEFFERSON 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.: 429579**  
**Category: Valuation/Protest Appeal      Property Type: Commercial**
2. Petitioner is protesting the 2016 actual value of the subject property.
3. The parties agreed that the 2016 actual value of the subject property should be reduced to:  

**Total Value: \$2,559,105**  
 (Reference Attached Stipulation)
4. The Board concurs with the Stipulation.

**ORDER:**

Respondent is ordered to reduce the 2016 actual value of the subject property, as set forth above.

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

**DATED AND MAILED** this 13th day of January 2017.

**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



Colorado Board of Assessment Appeals  
Jefferson County Board of Equalization  
STIPULATION

Docket Number: 67581 and 69793

~~BAUM MARITAL TRUST~~

Petitioners,

*BAUM GST Exempt Trust & Harold Baum 2010 Trust*

vs.

JEFFERSON COUNTY BOARD OF EQUALIZATION  
Respondent.

BOTH PARTIES stipulate and agree as follows:

1. The subject property is described by the following Jefferson County Property Schedule Number(s):  
429579.
2. This Stipulation pertains to the year(s): **2015 and 2016**
3. The parties agree that the **2015 and 2016** actual values of the subject property shall be Stipulated Values below:

BOE Value	Stipulated Value	
\$2,828,400	\$2,559,105	Total Value
<del>\$848,520</del> <i>848,400</i>	\$767,732	Allocated to land
<del>\$1,979,880</del> <i>1,980,000</i>	\$1,791,373	Allocated to improvements

4. If the Petitioner(s) were to add improvements or add to an existing improvement, then the Assessor's Office may increase the valuation to reflect that new addition. Petitioner(s) would have all available remedies to dispute the additional assessment for the new or augmented improvements. Should an improvement be destroyed, then the Assessor's Office would make a downward adjustment in valuation to reflect the damage to or destruction of that improvement.
5. This valuation is for purposes of settlement only and does not reflect an appraised value.
6. Petitioner agrees to waive the right to a Board of Assessment Appeals hearing and any further appeal of the schedule numbers: 429579 for the assessment years covered by this Stipulation.

Petitioner(s)

By: 

Title: Attorney #40136

Phone: 303.757.8825

Date: 1/4/17

Jefferson County Board of Equalization

By: 

Title: Assistant County Attorney

Phone: 303-271-8918

Date: 1/5/17

Docket Number: 67581 and 69793

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