

<b>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO</b> 1313 Sherman Street, Room 315 Denver, Colorado 80203	<b>Docket Number: 70897</b>
Petitioner: <b>TOP SHOP INC DBA AMERICAN</b>  v. Respondent: <b>DENVER COUNTY BOARD OF COUNTY 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.: 02244-07-020-000**

**Category: Abatement Appeal                      Property Type: Commercial**

2. Petitioner is protesting the 15-16 actual value of the subject property.

3. The parties agreed that the 15-16 actual value of the subject property should be reduced to:

**Total Value: \$1,105,000**

(Reference Attached Stipulation)

4. The Board concurs with the Stipulation.

**ORDER:**

Respondent is ordered to reduce the 15-16 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 22nd day of January 2018.

**BOARD OF ASSESSMENT APPEALS**

*Diane M. DeVries*

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Diane M. DeVries

*Debra A. Baumbach*

\_\_\_\_\_  
Debra A. Baumbach

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

*Christine Fontenot*

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Christine Fontenot



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<b>BOARD OF ASSESSMENT APPEALS</b> <b>STATE OF COLORADO</b> 1313 Sherman Street, Room 315 Denver, Colorado 80203	
Petitioner:  <b>TOP SHOP INC DBA AMERICAN</b> v. Respondent:	Docket Number:  70897
<b>DENVER COUNTY BOARD OF COUNTY COMMISSIONERS</b> Attorney for Denver County Board of County Commissioners of the City and County of Denver  City Attorney  Charles T. Solomon #26873 Assistant City Attorney 201 West Colfax Avenue, Dept. 1207 Denver, Colorado 80202 Telephone: 720-913-3275 Email: <a href="mailto:charles.solomon@denvergov.org">charles.solomon@denvergov.org</a>	Schedule Number:  02244-07-020-000
<b>STIPULATION (AS TO TAX YEARS 2015 &amp; 2016 ACTUAL VALUE)</b>	

Petitioner, TOP SHOP INC DBA AMERICAN, and Respondent, DENVER COUNTY BOARD OF COUNTY COMMISSIONERS OF THE CITY AND COUNTY OF DENVER, hereby enter into this Stipulation regarding the tax years 2015 and 2016 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:

3300 E 43<sup>rd</sup> Ave  
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 years 2015 and 2016.

02244-07-020-000		
Land	\$	89,100.00
Improvements	\$	<u>1,087,100.00</u>
Total	\$	1,176,200.00

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

02244-07-020-000		
Land	\$	89,100.00
Improvements	\$	<u>1,087,100.00</u>
Total	\$	1,176,200.00

5. After further review and negotiation, the Petitioner and Denver County Board of County Commissioners of the City and County of Denver agree to the following actual value for the subject property for tax years 2015 and 2016.

02244-07-020-000		
Land	\$	89,100.00
Improvements	\$	<u>1,015,900.00</u>
Total	\$	1,105,000.00

6. The valuations, as established above, shall be binding only with respect to tax years 2015 and 2016.

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

A review of the income and expenses and occupancy of the subject property indicated a reduction in the value of the subject property.

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 17<sup>th</sup> day of January, 2018.

Agent/Attorney/Petitioner

Denver County Board of County  
Commissioners of the City and County of  
Denver

By:



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Docket No: 70897