

<b>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO</b> 1313 Sherman Street, Room 315 Denver, Colorado 80203	<b>Docket Number: 75150</b>
Petitioner: <b>BAUM GST EXEMPT TRUST &amp; HAROLD BAUM 2010 TRUST C/O WALGREEN CO.</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 accepted 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.: 300429579**  
**Category: Valuation/Protest Appeal      Property Type: Commercial**
2. Petitioner is protesting the 2018 actual value of the subject property.
3. The parties agreed that the 2018 actual value of the subject property should be reduced to:

**Total Value: \$2,363,091**  
(Reference Attached Stipulation)

4. The Board concurs with the Stipulation.

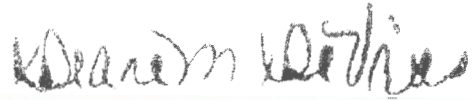
**ORDER:**

Respondent is ordered to reduce the 2018 actual value of the subject property, as set forth above.

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

DATED this 10th day of September 2019.

**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.



Yesenia Araujo



COLORADO BOARD OF ASSESSMENT APPEALS  
STIPULATION

2019 SEP -9 AM 9:54

Docket Number(s): 72411, 75150

BAUM GST EXEMPT TRUST,  
HAROLD BAUM 2010 TRUST

Petitioner,

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): 300429579
2. This Stipulation pertains to the year(s): 2017, 2018
3. The parties agree that the 2017, 2018 actual value of the subject property shall be Stipulated Values below:

<u>Schedule</u>	<u>Prior Value</u>	<u>Stipulated Values</u>		<u>Allocation</u>
300429579	\$2,827,900	Total:	\$2,363,091	100.00%
		Land:	\$1,621,300	68.61%
		Improvements:	\$ 741,791	31.39%

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. ~~Petitioner(s) agree(s) to provide the Jefferson County Assessor, if applicable, with confidential information to assist in the appraisal process of future years. This information shall include, but not be limited to, actual rent rolls, together with operating income and expense information for the property, which will be provided to the Assessor no later than March 15<sup>th</sup> of each year.~~
6. ~~Petitioner(s) agree to allow access to the improvements for the purposes of measuring or to obtain building condition information during normal business hours.~~
7. This valuation is for purposes of settlement only and does not reflect an appraised value.
8. Petitioner(s) agree(s) to waive the right to any further hearing or appeal of schedule number(s): 300429579 for the assessment years(s) 2017, 2018.

BAUM GST EXEMPT TRUST

Petitioner

By:

Title: Vice President

Phone: 303-757-8865

Date: 9/5/2019

JEFFERSON COUNTY BOARD OF EQUALIZATION

Respondent

By:

Title: Assistant County Attorney

Phone: 303-271-8911

Date: 9/9/19

Docket Number(s):

72411, 75150

100 Jefferson County Parkway  
Golden, CO 80419