

**BOARD OF ASSESSMENT APPEALS,
STATE OF COLORADO**
1313 Sherman Street, Room 315
Denver, Colorado 80203

Docket No.: 75215

Petitioner:

ROCKY MOUNTAIN RECYCLING INC

v.

Respondent:

ADAMS 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 Order on Stipulation.

FINDINGS OF FACT AND CONCLUSIONS:

1. Subject property is described as follows:

County Schedule No.:	R0090170
Appeal Category:	VALUATION
Current Classification:	COMMERCIAL

2. Petitioner is protesting the 2018 classification and actual value of the subject property.
3. The parties agreed that the 2018 classification and actual value of the subject property should be as follows:

Classification:	COMMERCIAL/RESIDENTIAL
Actual Value:	\$1,400,000

(Reference the attached Stipulation)

4. The Board concurs with the Stipulation.

ORDER:

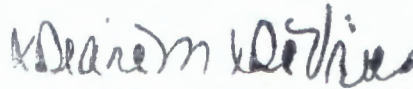
Respondent is ordered to change the 2018 classification of the subject property as set forth above.

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

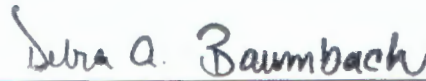
The Las Animas County Assessor is directed to change his/her records accordingly.

DATED this 24 day of May, 2019.

BOARD OF ASSESSMENT APPEALS

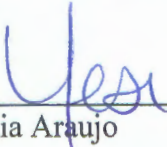


Diane M. DeVries



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

STATE OF COLORADO
BD OF ASSESSMENT APPEALS
2019 MAY 22 PM 4:55

BOARD OF ASSESSMENT APPEALS, State of Colorado 1313 Sherman Street, Room 315 Denver, Colorado 80203	
Petitioner: ROCKY MOUNTAIN RECYCLING INC.	
Respondent: ADAMS COUNTY BOARD OF EQUALIZATION	▲ COURT USE ONLY ▲
Attorneys for Respondent: Adams County Attorney's Office Meredith P. Van Horn, #42487 Assistant County Attorney 4430 S. Adams County Parkway 5 th Floor, Suite C5000B Brighton, Colorado 80601 Telephone: 720-523-6116 Fax: 720-523-6114	Docket Number: 75215 County Schedule Number: R0090170
STIPULATION (As to Tax Year 2018)	

Petitioner and Respondent hereby enter into this Stipulation regarding the tax year 2018 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 ("Subject Property") is located at:
6510 Brighton Blvd., Commerce City, Colorado.
2. For tax year 2018, the Subject Property was classified as 100% commercial property and the Adams County Assessor assigned it the following actual value:

Land	\$1,335,148
Improvements	<u>\$169,872</u>
Total	\$1,505,020

3. The Petitioner made a timely appeal to the Adams County Board of Equalization who held a hearing on the matter, but made no adjustment to the classification or actual value of the Subject Property.

4. After the Adams County Board of Equalization's decision, the Petitioner submitted information to the Adams County Assessor's Office that proves the recycling yard has a single

family residence on it and is therefore entitled to the residential rate for the residential portion. There was also a slight reduction in the total value based on an inspection.

5. The reports demonstrated that the Subject Property was operating as a mixed use property for tax year 2018. Specifically, based on inspection it was determined that 3% of the Subject Property was utilized for residential purposes. As such, an allocated classification is warranted.

6. Petitioner and Respondent stipulate and agree that the value and classification of the Subject Property for tax year 2018 should be as follows:

97% Commercial		3% Residential	
Land:	\$1,301,219	Land:	\$33,930
Improvements:	<u>\$19,851</u>	Improvements:	<u>\$45,000</u>
Total:	\$1,321,070	Total:	\$78,930

Combined total:
Commercial: \$1,321,070
Residential: \$78,930
Final total: \$1,400,000


7. Both parties stipulate and agree that the valuation and classification determination as established above is binding with respect to tax year 2018 and that further adjustment or classification changes, whether brought under legal or factual grounds, shall be precluded.

8. Both parties agree that the hearing scheduled before the Board of Assessment Appeals on June 4, 2019 at 8:30 a.m., be vacated; or, a hearing has not yet been scheduled before the Board the Board of Assessment Appeals (check if appropriate).

DATED this 22nd day of May, 2019.



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