

<b>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO</b> 1313 Sherman Street, Room 315 Denver, Colorado 80203	<b>Docket Number: 76823</b>
Petitioner: <b>WHITTIER SQUARE LLC</b>  v. Respondent: <b>BOULDER 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.: R0001974**  
**Category: Valuation/Protest Appeal      Property Type: Commercial**
2. Petitioner is protesting the 2019 actual value of the subject property.
3. The parties agreed that the 2019 actual value of the subject property should be reduced to:

**Total Value: \$6,288,000**  
(Reference Attached Stipulation)

4. The Board concurs with the Stipulation.

**ORDER:**

Respondent is ordered to reduce the 2019 actual value of the subject property, as set forth above.

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

**DATED** this 21st day of April 2020.

**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

*Jesenia Araujo*  
\_\_\_\_\_  
Jesenia Araujo



Docket Number: 76823  
Account Number: R0001974

**STIPULATION**

**Page 1 of 2**

**BOARD OF ASSESSMENT APPEALS  
STATE OF COLORADO  
DOCKET NUMBER: 76823**

STATE OF COLORADO  
BOARD OF ASSESSMENT APPEALS  
2020 MAR 24 PM 4:31

**WHITTIER SQUARE LLC,**  
Petitioner.

vs.

**BOULDER COUNTY BOARD OF EQUALIZATION,**  
Respondent.

Petitioner and Respondent hereby enter into this Stipulation regarding the tax year 2019 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:

**2299 PEARL ST BOULDER, CO**

2. The subject property is classified as **COMMERCIAL - OFFICES-IMPROVEMENTS**
3. After a timely appeal and further review and negotiations, the parties stipulate and agree that the actual value of the subject property should be changed as follows for the above-described tax year.

**BOE VALUE: \$6,846,000**

**NEW VALUE: \$6,288,000**

4. Petitioner agrees that absent an unusual condition, this corrected value is intended to be the value for both years of the appraisal cycle per C.R.S 39-1-104 (10.2). Absent statutory exceptions or an unusual condition in 2020, the parties agree that this valuation is for purposes of determining a correct level of value for account # R0001974 for the reassessment cycle at issue here. As result of this Stipulation, Petitioner waives the right to file a protest or otherwise further appeal the valuation for the 2019 and 2020 reassessment cycle.

Docket Number: 76823  
Account Number: R0001974

**STIPULATION**

**Page 1 of 2**

5. 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.

6. This hearing set for June 8, 2020 shall be vacated

DATED this 24th day of March, 2020

By: Roger Bruhn March 24, 2020

ROGER BRUHN  
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By: Olivia D. Lucas March 24, 2020

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CYNTHIA BRADDOCK  
Boulder County Assessor

By: Gary Myco March 24, 2020

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