

<b>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO</b> 1313 Sherman Street, Room 315 Denver, Colorado 80203	<b>Docket Number: 77702</b>
Petitioner: <b>TOP SHOP INC DBA AMERICAN</b>  v. Respondent: <b>DENVER 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.: 02244-07-020-000**  
**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: \$2,393,700**  
(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 Denver County Assessor is directed to change his/her records accordingly.

**DATED** this 12th day of March 2021.

**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*

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Debra A. Baumbach

*Martha Hernandez Sanchez*  
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Martha Hernandez Sanchez



<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:  <b>DENVER COUNTY BOARD OF EQUALIZATION</b>	Docket Number:  77702  Schedule Number:
Attorney for Denver County Board of Equalization  City Attorney  Charles T. Solomon #26873 Paige Arrants #50077 Assistant City Attorneys 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> Email: <a href="mailto:paige.arrants@denvergov.org">paige.arrants@denvergov.org</a>	02244-07-020-000
<b>STIPULATION (AS TO TAX YEAR 2019 ACTUAL VALUE)</b>	

Petitioner, TOP SHOP INC DBA AMERICAN, and Respondent, DENVER COUNTY BOARD OF EQUALIZATION, 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.

The Petitioner(s) and Respondent agree and stipulate as follows:

1. The property subject to this Stipulation is described as:  
  
3300 E 43rd 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 year 2019.

02244-07-020-000		
Land	\$	534,800.00
Improvements	\$	<u>2,308,900.00</u>
Total	\$	2,843,700.00

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

02244-07-020-000		
Land	\$	534,800.00
Improvements	\$	<u>2,308,900.00</u>
Total	\$	2,843,700.00

5. After further review and negotiation, the Parties agree to the following actual value for the subject property for tax year 2019.

02244-07-020-000		
Land	\$	534,800.00
Improvements	\$	<u>1,858,900.00</u>
Total	\$	2,393,700.00

6. The valuations, as established above, shall be binding only with respect to tax year 2019.

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

The value was adjusted after further review of the market and income approaches to value.

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 March 12, 2021.

Agent/Attorney/Petitioner

Denver County Board of Equalization

By: 

By: /s/ Charles T. Solomon

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