

BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203	Docket Number: 77762
Petitioner: COPART INC v. Respondent: DOUGLAS COUNTY BOARD OF EQUALIZATION	
ORDER ON STIPULATION	

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.: R0350526+13
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: \$18,184,000
(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 Douglas County Assessor is directed to change his/her records accordingly.

DATED this 5th day of November 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

Martha Hernandez Sanchez
Martha Hernandez Sanchez



**BOARD OF ASSESSMENT APPEALS,
STATE OF COLORADO**

1313 Sherman Street, Room 315
Denver, Colorado 80203

Petitioner:

COPART INC

v.

Respondent:

**DOUGLAS COUNTY BOARD OF
EQUALIZATION**

Attorneys for Respondent:

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Docket Number: **77762**

Schedule Nos.:
R0350526 +13

STIPULATION (As to Tax Year 2019 Actual Values)

Petitioner and Respondent hereby enter into this Stipulation regarding the tax year 2019 valuations of the subject properties, and jointly move the Board of Assessment Appeals to enter its order based on this Stipulation.

The Petitioner and Respondent agree and stipulate as follows:

1. The properties subject to this Stipulation are described as set forth in the County Schedule Numbers on the Attachment to this Stipulation.
2. The subject properties are classified as Commercial property.

3. Attachment A reflects the actual values of the subject properties, as assigned by the Assessor for tax year 2019.

4. Attachment A further reflects the actual values of the subject properties after a timely appeal, as assigned by the Board of Equalization.

5. After further review and negotiation, the Petitioner and the Respondent agree to the following tax year 2019 actual values of the subject properties, as also shown on Attachment A.


6. Except as otherwise provided herein, the valuations, as established on Attachment A, shall be binding only with respect to tax year 2019.


7. Brief Narrative as to why the reductions were made:

One significant improvement, R0350531 on the property is an office building, the remainder of the improvements are primarily site improvements. The property is valued via the cost for the most part, but the tenant did have a lease on the property during the study period which suggested a reduction in value based upon the income approach.

8. Both parties agree that the hearing scheduled before the Board of Assessment Appeals on July 14, 2020 at 8:30 a.m. be vacated.

DATED this 17th day of July, 2020


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Docket Number 77762

PARCEL #		ASSESSOR VALUES	BOE VALUES	STIPULATED VALUES
R0350526	Land	\$115,000	\$115,000	\$115,000
R0350527	Land	\$2,023,974	\$2,023,974	\$2,023,974
	Improvements	<u>\$330,344</u>	<u>\$330,344</u>	<u>\$330,344</u>
	Total	\$2,354,318	\$2,354,318	\$2,354,318
R0350528	Land	\$76,664	\$76,664	\$76,664
R0350529	Land	\$1,951,488	\$1,951,488	\$1,951,488
	Improvements	<u>\$336,824</u>	<u>\$336,824</u>	<u>\$336,824</u>
	Total	\$2,288,312	\$2,288,312	\$2,288,312
R0350530	Land	\$76,664	\$76,664	\$76,664
R0350531	Land	\$2,102,029	\$2,102,029	\$2,102,029
	Improvements	<u>\$2,280,364</u>	<u>\$2,280,364</u>	<u>\$1,229,912</u>
	Total	\$4,382,393	\$4,382,393	\$3,331,941
R0371516	Land	\$1,745,190	\$1,745,190	\$1,745,190
	Improvements	<u>\$316,319</u>	<u>\$316,319</u>	<u>\$316,319</u>
	Total	\$2,061,509	\$2,061,509	\$2,061,509
R0371519	Land	\$108,028	\$108,028	\$108,028
	Improvements	<u>\$1,584</u>	<u>\$1,584</u>	<u>\$1,584</u>
	Total	\$109,612	\$109,612	\$109,612
R0371521	Land	\$1,159,744	\$1,159,744	\$1,159,744
	Improvements	<u>\$188,785</u>	<u>\$188,785</u>	<u>\$188,785</u>
	Total	\$1,348,529	\$1,348,529	\$1,348,529
R0371523	Land	\$118,484	\$118,484	\$118,484

R0371525	Land	\$1,343,738	\$1,343,738	\$1,343,738
	Improvements	<u>\$190,001</u>	<u>\$190,001</u>	<u>\$190,001</u>
	Total	\$1,533,739	\$1,533,739	\$1,533,739
R0371527	Land	\$914,760	\$914,760	\$914,760
	Improvements	<u>\$58,777</u>	<u>\$58,777</u>	<u>\$58,777</u>
	Total	\$973,537	\$973,537	\$973,537
R0371530	Land	\$1,831,610	\$1,831,610	\$1,831,610
	Improvements	<u>\$261,269</u>	<u>\$261,269</u>	<u>\$261,269</u>
	Total	\$2,092,879	\$2,092,879	\$2,092,879
R0394704	Land	\$1,681,069	\$1,681,069	\$1,681,069
	Improvements	<u>\$21,743</u>	<u>\$21,743</u>	<u>\$21,743</u>
	Total	\$1,702,812	\$1,702,812	\$1,702,812
	Totals	\$19,234,452	\$19,234,452	\$18,184,000