

<b>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO</b> 1313 Sherman Street, Room 315 Denver, Colorado 80203	<b>Docket Number: 80376</b>
Petitioner: <b>TAGAWA GREENHOUSES INC</b>  v. Respondent: <b>JEFFERSON COUNTY BOARD OF COUNTY COMMISSIONERS</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.: 300035094+3**  
**Category: Abatement Appeal                      Property Type: Commercial**
  
2. Petitioner is protesting the 17-18 actual value of the subject property.
  
3. The parties agreed that the 17-18 actual value of the subject property should be reduced to:  

**Total Value: \$960,063.00, \$471,612.00, \$817,848.00, \$960,063.00**  
(Reference Attached Stipulation)
  
4. The Board concurs with the Stipulation.

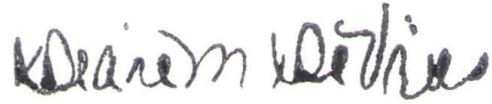
**ORDER:**

Respondent is ordered to reduce the 17-18 actual value of the subject property, as set forth above.

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

**DATED** this 25th day of October 2021.

**BOARD OF ASSESSMENT APPEALS**

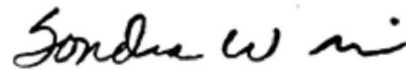


\_\_\_\_\_  
Diane M. DeVries

I hereby certify that this is a true and correct copy of the decision of the Board of Assessment Appeals.

*Stephanie Cobos*

\_\_\_\_\_  
Stephanie Cobos



\_\_\_\_\_  
Sondra W. Mercier



**OFFICE OF COUNTY ASSESSOR**  
**SCOT KERSGAARD, ASSESSOR**  
100 JEFFERSON COUNTY PARKWAY  
GOLDEN, CO 80419-2500



**Memorandum Concerning Settlement Proposal**

**To:** Colorado Board of Assessment Appeals

**From:** Jefferson County Assessor

**Date:** Monday, October 11, 2021

**Re:** Schedule Number(s): 300035094

Docket Number(s): 80376

The Jefferson County Assessor's Office recommends that the attached Stipulation Agreement for the above referenced schedule(s) be approved and entered into by the Colorado Board of Assessment Appeals.

The Jefferson County Assessor's Office has reviewed information provided by the Petitioner and the information and data collected by the Assessor's Office regarding valuation of the above referenced schedule(s). Based upon that review, the Jefferson County Assessor's Office finds that the values set forth in the Stipulation Agreement are fair and equalized and that entering into the Stipulation Agreement is appropriate and advisable.

Jefferson County Assessor

by:

A handwritten signature in black ink, appearing to read "Sue Sterrett", written over a horizontal line.

Scot Kersgaard, Assessor or  
Sue Sterrett, Assistant Deputy Assessor

**OFFICE OF COUNTY ASSESSOR**  
**SCOT KERSGAARD, ASSESSOR**  
100 JEFFERSON COUNTY PARKWAY  
GOLDEN, CO 80419-2500



## **Memorandum Concerning Settlement Proposal**

**To:** Colorado Board of Assessment Appeals

**From:** Jefferson County Assessor

**Date:** Monday, October 11, 2021

**Re:** Schedule Number(s): 300035202

Docket Number(s): 80376

The Jefferson County Assessor's Office recommends that the attached Stipulation Agreement for the above referenced schedule(s) be approved and entered into by the Colorado Board of Assessment Appeals.

The Jefferson County Assessor's Office has reviewed information provided by the Petitioner and the information and data collected by the Assessor's Office regarding valuation of the above referenced schedule(s). Based upon that review, the Jefferson County Assessor's Office finds that the values set forth in the Stipulation Agreement are fair and equalized and that entering into the Stipulation Agreement is appropriate and advisable.

Jefferson County Assessor

by:

A handwritten signature in cursive script, appearing to read "Scot Kersgaard" or "Sue Sterrett", written over a horizontal line.

Scot Kersgaard, Assessor or  
Sue Sterrett, Assistant Deputy Assessor

**OFFICE OF COUNTY ASSESSOR**  
**SCOT KERSGAARD, ASSESSOR**  
100 JEFFERSON COUNTY PARKWAY  
GOLDEN, CO 80419-2500



## **Memorandum Concerning Settlement Proposal**

**To:** Colorado Board of Assessment Appeals

**From:** Jefferson County Assessor

**Date:** Monday, October 11, 2021

**Re:** Schedule Number(s): 300431288

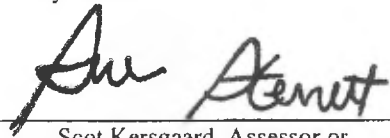
Docket Number(s): 80376

The Jefferson County Assessor's Office recommends that the attached Stipulation Agreement for the above referenced schedule(s) be approved and entered into by the Colorado Board of Assessment Appeals.

The Jefferson County Assessor's Office has reviewed information provided by the Petitioner and the information and data collected by the Assessor's Office regarding valuation of the above referenced schedule(s). Based upon that review, the Jefferson County Assessor's Office finds that the values set forth in the Stipulation Agreement are fair and equalized and that entering into the Stipulation Agreement is appropriate and advisable.

Jefferson County Assessor

by:

  
\_\_\_\_\_  
Scot Kersgaard, Assessor or  
Sue Sterrett, Assistant Deputy Assessor

COLORADO BOARD OF ASSESSMENT APPEALS  
ABATEMENT STIPULATION

---

Docket Number(s): 80376

TAGAWA GREENHOUSES INC  
Petitioner,

vs.

JEFFERSON COUNTY BOARD OF COMMISSIONERS  
Respondent.

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BOTH PARTIES stipulate and agree as follows:

1. The subject property is described by the following Jefferson County Property Schedule Number(s): 300431288
2. This Stipulation pertains to the year(s): 2017
3. The parties agree that the 2017 actual value of the subject property shall be Stipulated Values below:

<u>Schedule</u>	<u>Prior Value</u>	<u>Stipulated Values</u>	
300431288	\$1,474,813	Total:	\$960,063
		Land Ag:	\$531,832
		Land Res:	\$42,000
		Improvements Ag:	\$238,483
		Improvements Res:	\$147,748

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) agrees 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): 300431288 for the assessment years(s) 2017.
9. If the total amount of taxes to be refunded to the Petitioner hereunder is in excess of ten thousand dollars and the property tax administrator has not yet approved such refund in accordance with 39-2-116 C.R.S., then this Stipulation shall be subject to such approval and shall only become binding upon the parties to this Stipulation as of the time of such approval.

TAGAWA GREENHOUSES INC  
Petitioner

By: Thomas E. Downey, J 9/16  
Title: Attorney for Petitioner  
Phone: 303-1813-1111  
Date: 10/12/2021

JEFFERSON COUNTY BOARD OF COMMISSIONERS  
Respondent

By: Rachel Bander  
Title: Assistant County Attorney  
Phone: 303-271-8918  
Date: 10.21.2021

Docket Number(s):  
80376

100 Jefferson County Parkway  
Golden, CO 80419

COLORADO BOARD OF ASSESSMENT APPEALS  
ABATEMENT STIPULATION

---

Docket Number(s): 80376

TAGAWA GREENHOUSES INC

Petitioner,

vs.

JEFFERSON COUNTY BOARD OF COMMISSIONERS

Respondent.

BOTH PARTIES stipulate and agree as follows:

1. The subject property is described by the following Jefferson County Property Schedule Number(s): 300035202
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>	
300035202	\$653,097	Total:	\$471,612
		Land Ag:	\$217,840
		Land Res:	\$16,682
		Improvements Ag:	\$52,650
		Improvements Res:	\$184,440

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) agrees 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): 300035202 for the assessment years(s) 2017, 2018.
9. If the total amount of taxes to be refunded to the Petitioner hereunder is in excess of ten thousand dollars and the property tax administrator has not yet approved such refund in accordance with 39-2-116 C.R.S., then this Stipulation shall be subject to such approval and shall only become binding upon the parties to this Stipulation as of the time of such approval.

TAGAWA GREENHOUSES INC

Petitioner

By: Thomas E. Downing, 9686

Title: Attorney for Petitioner

Phone: 303-813-1111

Date: 10/21/2021

JEFFERSON COUNTY BOARD OF COMMISSIONERS

Respondent

By: Rachel Bander

Title: Assistant County Attorney

Phone: 303-271-8918

Date: 10.21.2021

Docket Number(s):  
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100 Jefferson County Parkway  
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ABATEMENT STIPULATION

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Docket Number(s): 80376

TAGAWA GREENHOUSES INC

Petitioner,

vs.

JEFFERSON COUNTY BOARD OF COMMISSIONERS

Respondent.

---

BOTH PARTIES stipulate and agree as follows:

1. The subject property is described by the following Jefferson County Property Schedule Number(s): 300035094
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>	
300035094	\$1,241,517	Total:	\$817,848
		Land Ag:	\$455,050
		Land Res:	\$14,000
		Improvements Ag:	\$209,150
		Improvements Res:	\$139,648

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) agrees 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): 300035094 for the assessment years(s) 2017, 2018.
9. If the total amount of taxes to be refunded to the Petitioner hereunder is in excess of ten thousand dollars and the property tax administrator has not yet approved such refund in accordance with 39-2-116 C.R.S., then this Stipulation shall be subject to such approval and shall only become binding upon the parties to this Stipulation as of the time of such approval.

TAGAWA GREENHOUSES INC

Petitioner

By:

Thomas E. Daumery, J. 9/16/21

Title:

Attorney for Petitioner

Phone:

303-813-1111

Date:

10/17/2021

JEFFERSON COUNTY BOARD OF COMMISSIONERS

Respondent

By:

Rachal Bander

Title:

Assistant County Attorney

Phone:

303-271-8918

Date:

10.21.2021

Docket Number(s):  
80376

100 Jefferson County Parkway  
Golden, CO 80419



OFFICE OF COUNTY ASSESSOR  
SCOT KERSGAARD, ASSESSOR  
100 JEFFERSON COUNTY PARKWAY  
GOLDEN, CO 80419-2500



## Memorandum Concerning Settlement Proposal

**To:** Colorado Board of Assessment Appeals

**From:** Jefferson County Assessor

**Date:** Monday, October 11, 2021

**Re:** Schedule Number(s): 300507425

Docket Number(s): 80376

The Jefferson County Assessor's Office recommends that the attached Stipulation Agreement for the above referenced schedule(s) be approved and entered into by the Colorado Board of Assessment Appeals.

The Jefferson County Assessor's Office has reviewed information provided by the Petitioner and the information and data collected by the Assessor's Office regarding valuation of the above referenced schedule(s). Based upon that review, the Jefferson County Assessor's Office finds that the values set forth in the Stipulation Agreement are fair and equalized and that entering into the Stipulation Agreement is appropriate and advisable.

Jefferson County Assessor

by:

A handwritten signature in black ink, appearing to read "Sue Sterrett", written over a horizontal line.

Scot Kersgaard, Assessor or  
Sue Sterrett, Assistant Deputy Assessor

COLORADO BOARD OF ASSESSMENT APPEALS  
ABATEMENT STIPULATION

---

Docket Number(s): 80376

TAGAWA GREENHOUSES INC  
Petitioner,

vs.

JEFFERSON COUNTY BOARD OF COMMISSIONERS  
Respondent.

---

BOTH PARTIES stipulate and agree as follows:

1. The subject property is described by the following Jefferson County Property Schedule Number(s): 300507425
2. This Stipulation pertains to the year(s): 2018
3. The parties agree that the 2018 actual value of the subject property shall be Stipulated Values below:

Schedule	Prior Value	Stipulated Values	
300507425	\$1,474,813	Total:	\$960,063
		Land Ag:	\$531,832
		Land Res:	\$42,000
		Improvements Ag:	\$238,483
		Improvements Res:	\$147,748

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) agrees 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): 300507425 for the assessment years(s) 2018.
9. If the total amount of taxes to be refunded to the Petitioner hereunder is in excess of ten thousand dollars and the property tax administrator has not yet approved such refund in accordance with 39-2-116 C.R.S., then this Stipulation shall be subject to such approval and shall only become binding upon the parties to this Stipulation as of the time of such approval.

TAGAWA GREENHOUSES INC  
Petitioner

By: Thomas E. Darnay 9/6/16  
Title: Attorney for Petitioner  
Phone: 303-813-1111  
Date: 12/15/2021

JEFFERSON COUNTY BOARD OF COMMISSIONERS  
Respondent

By: Rachel Bander  
Title: Assistant County Attorney  
Phone: 303-271-8918  
Date: 10.21.2021

Docket Number(s):  
80376

100 Jefferson County Parkway  
Golden, CO 80419