BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203			
Petitioner:			
FRANK WARTNER,			
v.			
Respondent:			
JEFFERSON CO COMMISSIONE	DUNTY BOARD OF CRS.		
Attorney or Party Without Attorney for the Petitioner:		Docket Number: 41255	
Name: Address: Phone Number: E-mail:	William A. McLain, Esq. 3962 S. Olive Street Denver, Colorado 80237-2038 (303) 759-0087 wamclain@aol.com		
Attorney Reg. No.:	6941		
ORDER			

THIS MATTER was heard by the Board of Assessment Appeals on September 23, 2003, Steffen A. Brown and Karen E. Hart presiding. Petitioner was represented by William A. McLain, Esq. Respondent was represented by Lily W. Oeffler, Esq.

PROPERTY DESCRIPTION:

Subject property is described as follows:

5717 West 6th Avenue Frontage Road, Lakewood, Colorado (Jefferson County Schedule No. 083658) Petitioner is requesting an abatement/refund of taxes on the subject property for tax years 2001 and 2002. The subject property consists of an industrial office/warehouse building located at 5717 West 6th Avenue Frontage Road in Lakewood, Colorado.

FINDINGS OF FACT:

1. The parties agreed to the following stipulated values for tax years 2001 and 2002:

Land:	\$115,800.00
Improvements:	\$ <u>463,420.00</u>
Total:	\$579,220.00

ORDER:

Respondent is ordered to cause an abatement/refund to Petitioner, based on a 2001 and 2002 actual value for the subject property of \$579,220.00, with \$115,800.00 allocated to land and \$463,420.00 allocated to improvements.

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

APPEAL:

Petitioner may petition the Court of Appeals for judicial review within 45 days from the date of this decision.

In addition, if the decision of the Board is against the Respondent, the Respondent may petition the Court of Appeals for judicial review of alleged procedural errors or errors of law when the Respondent alleges procedural errors or errors of law by the Board of Assessment Appeals.

If the Board recommends that this decision is a matter of statewide concern, or if it results in a significant decrease in the total valuation of the county, Respondent may petition the Court of Appeals for judicial review within 45 days from the date of this decision.

If the Board does not recommend its decision to be a matter of statewide concern or to have resulted in a significant decrease in the total valuation for assessment of the county in which the property is located, the Respondent may petition the Court of Appeals for judicial review of such questions with 45 days from the date of this decision.

DATED and MAILED this 24th day of September, 2003.

BOARD OF ASSESSMENT APPEALS

Steffen A. Brown Known & Har

Karen E. Hart

This decision was put on the record

September 23, 2003

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

Swerthal Penny S. Zowenthal



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