

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

1313 Sherman Street, Room 315
Denver, Colorado 80203

Docket No.: 61432

Petitioner:

DENVER NEWSPAPER AGENCY,

v.

Respondent:

ADAMS COUNTY BOARD OF EQUALIZATION.

ORDER

THIS MATTER came before the Board of Assessment Appeals on Petitioner's Objection to Respondent's Calculation of Revised Actual Value on July 29, 2013, Debra A. Baumbach and Gregg Near presiding.

The hearing in this matter was held on May 21, 2013, with Debra A. Baumbach and Gregg Near presiding. On July 9, 2013, the Board issued an Order directing Respondent to reduce the 2012 actual value of the subject property pursuant to the Board's instructions. The Board also ordered Respondent to provide the completed calculation for the Board's review.

On July 23, 2013, Respondent, in compliance with the Board's July 9, 2013, Order, submitted to the Board a calculation of the subject's 2012 actual values. On or about July 25, 2013, Petitioner filed Petitioner's Objection to Respondent's Calculation of Revised Actual Value. Respondent filed Respondent's Response to Petitioner's Objection to Respondent's Calculation of Revised Value on July 26, 2013.

ORDER

Upon review of Respondent's calculation of the subject's 2012 value, as well as consideration of Petitioner's objection, the Board finds that Respondent's calculation was accomplished in accordance with the Board's instructions. Accordingly, the Board accepts the revised value of \$45,525,663 for the subject property for 2012 tax year as presented by Respondent.

APPEAL

If the decision of the Board is against Petitioner, Petitioner may petition the Court of Appeals for judicial review according to the Colorado appellate rules and the provisions of Section 24-4-106(11), C.R.S. (commenced by the filing of a notice of appeal with the Court of Appeals within forty-five days after the date of the service of the final order entered).

If the decision of the Board is against Respondent, Respondent, upon the recommendation of the Board that it either is a matter of statewide concern or has resulted in a significant decrease in the total valuation of the respondent county, may petition the Court of Appeals for judicial review according to the Colorado appellate rules and the provisions of Section 24-4-106(11), C.R.S. (commenced by the filing of a notice of appeal with the Court of Appeals within forty-five days after the date of the service of the final order entered).

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

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 of the respondent county, Respondent may petition the Court of Appeals for judicial review of such questions within thirty days of such decision.

Section 39-8-108(2), C.R.S.

DATED and MAILED this 6th day of August, 2013.



BOARD OF ASSESSMENT APPEALS

Debra A. Baumbach

Debra A. Baumbach

Gregg Near

Gregg Near

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

Milla Lishchuk

Milla Lishchuk