

<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>ARAMARK SPORTS AND ENTERTAINMENT SERVICES, INC.,</p> <p>v.</p> <p>Respondent:</p> <p>MONTEZUMA COUNTY BOARD OF EQUALIZATION.</p>	
<p>Attorney or Party Without Attorney for the Petitioner:</p> <p>Name: Stephanie M. Tuthill Address: 1700 Lincoln, Suite 4100 Denver, CO 80203 Phone Number: (303) 861-7000 E-mail: Attorney Registration No.:</p>	<p>Docket Number: 38003</p>
<p style="text-align: center;">ORDER ON STIPULATION</p>	

THE PARTIES TO THIS ACTION entered into a Stipulation, which has been approved 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.: 5917-163-00-001, 5645-083-00-002, 5645-083-00-001,
5641-273-00-001**

Category: Refund/Abatement Property Type: Possessory Interest

2. Petitioner is protesting the 1998 actual value of the subject property.

3. The parties agreed that the 1998 actual value of the subject property should be reduced to:

Reference attached Stipulation.

4. The Board concurs with the Stipulation.

ORDER:

Respondent is ordered to reduce the 1998 actual value of the subject property, as set forth above.

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

DATED/MAILED this 19th day of July, 2002.

This decision was put on the record

July 18, 2002

BOARD OF ASSESSMENT APPEALS

Karen E Hart

Karen E. Hart

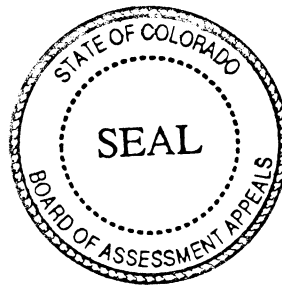
I hereby certify that this is a true and correct copy of the decision of the Board of Assessment Appeals

Debra A. Baumbach,

Debra A. Baumbach

Penny S. Bunnell
Penny S. Bunnell

Docket Number: 38003



**BOARD OF ASSESSMENT APPEALS
STATE OF COLORADO
DOCKET NUMBER 38003
COUNTY SCHEDULE NO. 5917-163-00-001 + 3A**

STIPULATION (As to Tax Year 1998 Actual Value)

ARAMARK SPORTS AND ENTERTAINMENT SERVICES, INC.

Petitioner,

vs.

MONTEZUMA COUNTY BOARD OF COMMISSIONERS

Respondent.

The Montezuma County Board of Commissioners (the "County"), through its attorney, Bob D. Slough, and ARAMARK Sports and Entertainment Services, Inc. ("ARAMARK"), through its attorneys, Holme Roberts & Owen LLP, hereby enter this Stipulation regarding the tax year 1998 valuation of the subject properties, and jointly move the Board of Assessment Appeals to enter its order based on this Stipulation :

ARAMARK and the County agree and stipulate as follows:

1. The properties that are the subject of this Stipulation are the four possessory interests held by ARAMARK in Montezuma County, Colorado and identified by the following Montezuma County schedule numbers:

- a. 5917-163-00-001PI
- b. 5645-083-00-002PI
- c. 5645-083-00-001PI
- d. 5641-273-00-001PI

2. The Montezuma County Assessor originally assigned the following actual values, respectively, to the subject properties for tax year 1998:

	<u>Schedule Number</u>	<u>Actual Value</u>
a.	5917-163-00-001PI	\$ 73,830
b.	5645-083-00-002PI	\$2,254,250
c.	5645-083-00-001PI	\$ 346,810
d.	5641-273-00-001PI	\$3,121,270
	Total	\$5,796,160

3. The County denied ARAMARK's timely filed petition for abatement or refund and this appeal followed.

4. After further review and negotiation, ARAMARK and the County agree to the following tax year 1998 actual values for the subject properties:

	<u>Schedule Number</u>	<u>Actual Value</u>
a.	5917-163-00-001PI	\$ 14,505
b.	5645-083-00-002PI	\$ 442,880
c.	5645-083-00-001PI	\$ 68,136
d.	5641-273-00-001PI	\$ 613,219
	Total	\$1,138,740


5. The valuation, as established above, shall be binding only with respect to tax year 1998.

6. Both parties agree that the hearing originally scheduled before the Board on May 9, 2002, and continued indefinitely by the Board to permit the parties to engage in settlement negotiations, should be vacated.

Respectfully submitted this 17th day of July, 2002.

Bob D. Slough (#10116)
Attorney for Montezuma County
Board of Commissioners
10 W. Main Street
Cortez, Colorado 81321

HOLME ROBERTS & OWEN LLP
Stephanie M. Tuthill (#15276)



Attorneys for ARAMark Sports and
Entertainment Services, Inc.
1700 Lincoln Street, Suite 4100
Denver, Colorado 80203

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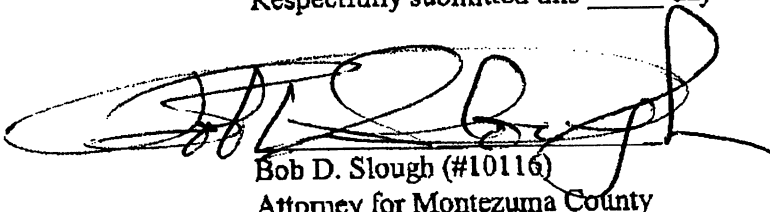
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