

<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>AMERICAN SODA, LLP,</p> <p>v.</p> <p>Respondent:</p> <p>RIO BLANCO COUNTY BOARD OF EQUALIZATION.</p>	
<p>Attorney or Party Without Attorney for the Petitioner:</p> <p>Name: Scott M. Balcomb, Esq. Balcomb & Green PC</p> <p>Address: P.O. Drawer 790 Glenwood Springs, CO 81602</p> <p>Phone Number: (970) 945-6546</p> <p>Attorney Reg. No.: 1373</p>	<p>Docket Number: 40429</p>
<p>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.: P001097, N804325

Category: Valuation Property Type: Real and Personal Property

2. Petitioner is protesting the 2002 actual value of the subject property.

3. The parties agreed that the 2002 actual value of the subject property should be reduced to:

Reference attached Stipulation – Exhibit C

4. The Board concurs with the Stipulation.

ORDER:

Respondent is ordered to reduce the 2002 actual value of the subject property, as set forth above.

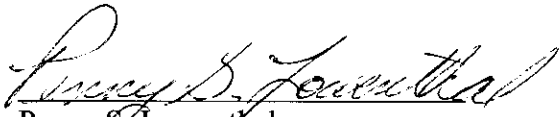
The Rio Blanco County Assessor is directed to change his/her records accordingly.

DATED/MAILED this 9th day of May, 2003.


This decision was put on the record


May 8, 2003

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


Penny S. Lowenthal

BOARD OF ASSESSMENT APPEALS


Karen E. Hart


Debra A. Baumbach



**BOARD OF ASSESSMENT APPEALS
STATE OF COLORADO**

Docket Number: 40429

Multiple County Schedule Numbers: (As Set Forth in the Attached)

STIPULATION (As to Tax Year 2002 Actual Value)

AMERICAN SODA, L.L.P.,

Petitioner

vs.

RIO BLANCO COUNTY, COUNTY BOARD OF EQUALIZATION,

Respondent.

Petitioner(s) and Respondent hereby enter into this Stipulation regarding the tax year 2002 Valuation of the subject property, and jointly move the Board of Assessment Appeals to enter its order based on this stipulation.

Petitioner(s) 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 Attachments to this Stipulation.
2. The subject properties are classified as real and personal (what type).
3. Attachment A reflects the actual values of the subject properties, as assigned by the Assessor for the tax year 2002.
4. Attachment B 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(s) and Respondent agree to the tax year 2002 actual values of the subject properties, as shown on Attachment C.
6. The valuations, as established on Attachment C, shall be binding with respect to only tax year 2002.

7. Brief narrative as to why the reduction was made:

Agreement of all parties to this Stipulation to accept appraisal of a third party appraiser.

8. Both parties agree that the hearing scheduled before the Board of Assessment Appeals on May 14, 2003 (date) at 8:30 a.m. (time) be vacated or a hearing has not yet been scheduled before the Board of Assessment Appeals.

Dated this 6th day of May, 2003.

Christopher Coyle
Petitioner(s) or Agent or Attorney
029669

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County Assessor

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Docket Number 40429

2002 Actual Value as assigned by the Assessor
Docket Number 40430

Account number	Land/Production Value	Improvement Value	TOTAL Actual Value
N804325	6,997,330	8,634,260	15,631,590
P001097		75,573,410	75,573,410
TOTAL	6,997,330	84,207,670	91,205,000

Exhibit "A"

**2002 Actual Value as assigned by the County Board of Equalization
after a timely appeal
Docket Number 40430**

Account number	Land/Production Value	Improvement Value	TOTAL Actual Value

N804325	6,997,330	8,634,260	15,631,590
P001097		75,573,410	75,573,410
TOTAL	6,997,330	84,207,670	91,205,000

Exhibit "B"

2002 Actual Value as agreed to by all Parties

Docket Number 40430

Account number	Land/Production Value	Improvement Value	TOTAL Actual Value
N804325	6,997,330	3,822,120	10,819,450
P001097		52,630,550	52,630,550
TOTAL	6,997,330	56,452,670	63,450,000

Exhibit "C"