## **BOARD OF ASSESSMENT APPEALS,** STATE OF COLORADO 1313 Sherman Street. Room 315 Denver, Colorado 80203 Petitioner: AMERICAN SODA, LLP, V. Respondent: GARFIELD COUNTY BOARD OF EQUALIZATION. Attorney or Party Without Attorney for the Petitioner: Docket Number: 40430 Name: Scott M. Balcomb, Esq. Balcomb & Green PC Address: P.O. Drawer 790 Glenwood Springs, CO 81602 Phone Number: (970) 945-6546 Attorney Reg. No.: 1373

#### ORDER ON STIPULATION

**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.: P004686, P004687, P004688, R005391

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 – Attachment 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 Garfield County Assessor is directed to change his/her records accordingly.

**DATED/MAILED** this 9<sup>th</sup> day of May, 2003.

This decision was put on the record	BOARD OF ASSESSMENT APPEALS
May 8, 2003	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
Penny S. Lowenthal	

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

Reference attached Stipulation - Attachment 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 Garfield County Assessor is directed to change his/her records accordingly.

**DATED/MAILED** this 9<sup>th</sup> day of May, 2003.

	BOARD OF ASSESSMENT APPEALS
This decision was put on the record	1 0 11 .
May 8, 2003	Karen & Hart
	Karen E. Hart
I hereby certify that this is a true and correct copy of the decision of	Julia a Baumbach
the Board of Assessment Appeals	LOF COLURADO. Baumbach
De Storethal	SEAL SH
Penny & Lowenthal	All Marie Control of the Control of

# BOARD OF ASSESSMENT APPEALS STATE OF COLORADO

Multiple County Schedule Numbers: (As Set Forth in the Attached)		
STIPULATION (As to Tax Year 2002 Actual Value)		
AMERICAN SODA, LLP		
Petitioner		11.75 C. 7 E. 7
vs.		-: -: -:
GARFIELD COUNTY COUNTY BOARD OF EQUALIZATION,		=:
Respondent,		10: 21
Petitioner(s) and Respondent agree and stipulate as follows:  1. The Properties subject to this Stipulation are described as set follows:  County Schedule Numbers on the Attachments to this Stipulation.	rth in 1	the
The subject properties are classified as <u>real and personal</u> type).	(w	hat
3. Attachment A reflects the actual values of the subject properties, by the Assessor for the tax year	as as	signed
4. Attachment B reflects the actual values of the subject properties appeal, as assigned by the Board of Equalization.	after a	a timely
5. After further review and negotiation, the Petitioner(s) and Responsible tax year 2002 actual values of the subject properties, as should be actual value of the subject properties.		
6. The valuations, as established on Attachment C, shall be binding to only tax year	with	respect

7. Brief narrative as to why the redu	uction was made:
Agreement of all parties to this Stip	ulation to accept appraisal of a third party
appraiser.	and the desired application of a time party
· · · · · · · · · · · · · · · · · · ·	ng scheduled before the Board of Assessment
	date) at <u>8:30 a.m.</u> (time) be vacated or a
hearing has not yet been scheduled before	the Board of Assessment Appeals.
DATED this day o	Ma 22
DATED this day o	7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7
Petitioner(s) or Agent or Attorney	County Attorney for Respondent,
retailorer(s) of Agent of Attorney	Board of Equalization
	Board of Equalization
Address:	Address:
Christopher Coyle, Counsel	Don K. DeFord, County Attorney
American Soda, LLP	Garfield County BOE
2717 Co. Rd. 215	108 8th Street, Suite 219
Parachute, CO 81635	Glenwood Springs, CO 81601
Telephone: 970-285-0437	Telephone: 970-945-9150
	Many um Aust
	County Assessor
	A dalue - a .
	Address:
	Shannon Hurst, Assessor 109 8 <sup>th</sup> Street, Suite 207
	Glenwood Springs, CO 81601
	Telephone: 970-945-9134
Docket Number 40430	

# ATTACHMENT A Actual Values as assigned by the Assessor

### Docket Number 40430

Schedule Number	L	and Value		mprovement Value		Total <u>Actual Value</u>
R005391	\$	651,720. <b>00</b>	\$	31,466,810. <b>00</b>	\$	32,118,530. <b>00</b>
P004686	\$	.00	\$	14,393,900. <b>00</b>	\$	14,393,900. <b>00</b>
P004688	<u>\$</u>	.00	<u>\$</u>	1,251,640. <b>00</b>	\$	1,251,640. <u><b>00</b></u>
P004687	\$	.00	\$	64,511,580. <b>00</b>	\$	64,511,580. <b>00</b>
	\$	.00	\$	.00	\$	.00
	\$	.00	\$	.00	<u>\$</u>	.00
	\$	.00	\$	.00	<u>\$</u>	.00.
	\$	.00	\$	.00	\$	.00
	\$	.00	\$	.00	\$	.00
	\$	.00	\$	.00	<u>\$</u>	.00
	<u>\$</u>	.00	<u>\$</u>	.00	<u>\$</u>	.00
	<u>\$</u>	.00	\$	.00	\$	.00
	\$	.00	\$	.00	<u>\$</u>	.00
	\$	.00	\$	.00	<u>\$</u>	.00
	\$	.00	<u>\$</u>	.00	<u>\$</u>	.00
	<u>\$</u>	.00	<u>\$</u>	.00	<u>\$</u>	.00
	<u>\$</u>	.00	\$	.00	<u>\$</u>	.00.
	\$	.00	\$	.00	\$	.00
	\$	.00	<u>\$</u>	.00	\$	.00
<u></u>	\$	.00	\$	.00	\$	.00
	\$	.00	\$	.00	\$	.00.
	\$	.00	\$_	.00	\$	.00
	\$	.00	<u>\$</u>	.00	\$	.00
TOTAL:	\$	651,720 <b>.00</b>	\$	111,623,930 <b>.00</b>	\$	112,275,650. <b>00</b>

### **ATTACHMENT B**

## Actual Values as assigned by the County Board of Equalization after a timely appeal

Docket Number <u>40430</u>

#### Improvement

Schedule Number		Land Value	_	Value		Total Actual Value
R005391	\$	651,720 <b>.00</b>	\$_	31,466,810 <b>.00</b>	\$	32,118,530 <b>.00</b>
P004686	\$	.00	\$	14,393,900 <b>.00</b>	\$	14,393,900 <b>.00</b>
P004688	\$	.00	\$	1,251,640 <b>.00</b>	<u>\$</u>	1,251,640 <b>.00</b>
P004687	\$	.00	\$	64,511,580. <b>00</b>	\$	64,511,580 <b>.00</b>
	\$	.00	\$	.00	\$	.00
	\$	.00	\$	.00	\$	.00
	<u>\$</u>	.00	\$	.00	\$	.00
	\$	.00	\$	.00	\$	.00
	\$	.00	\$	.00	\$	.00
	<u>\$</u>	.00	\$	.00	\$	.00
	\$	.00.	<u>\$</u>	.00	\$	.00.
	\$	.00	\$	.00	\$	.00.
	\$	.00	\$_	.00	\$	.00
	\$	.00	\$	.00	\$	.00
	\$	.00	<u>\$</u>	.00	\$	.00
	\$	.00	<u>\$</u>	.00	<u>\$</u>	.00
	\$	.00	\$_	.00	\$	.00
	\$	.00	\$	00.	\$	.00
	\$	.00	\$	.00	\$	.00
	\$	.00	\$	.00	\$	.00
	\$	.00	\$	.00	\$	00.
	\$	.00	\$	.00	\$	.00
	\$	.00	\$	.00	\$	.00
TOTAL:	\$	651,720 <b>.00</b>	<u>\$</u>	111,623,930 <b>.00</b>	\$	112,275,650 <b>.00</b>

## ATTACHMENT C Actual Values as agreed to by all Parties

Docket Number 40430

Schedule Number		Land Value	_	Improvement Value	<del>-</del>	Total <u>Actual Value</u>
R005391	\$	651,720 . <b>00</b>	\$	31,466,810 <b>.00</b>	\$	32,118,530 <b>.00</b>
P004686	\$	.00	<u>\$</u>	8,060,580 <b>.00</b>	\$	8,060,580 <b>.00</b>
P004688	<u>\$</u>	.00	\$	1,251,640. <b>00</b>	\$	1,251,640 <b>.00</b>
P004687	<u>\$</u>	.00	\$	36,119,250. <b>00</b>	\$	36,119,250 <b>.00</b>
	\$	.00	<u>\$</u>	.00	\$	.00
	\$	.00	\$	.00	\$	.00
	\$	.00	\$	.00	<u>\$</u>	.00
	\$	.00	\$	.00	\$	.00
	\$	.00.	<u>\$</u>	.00	\$	.00
	\$	.00	<u>\$</u>	.00	\$	.00
	<u>\$</u>	.00	<u>\$</u>	.00	\$	.00
	\$	.00	<u>\$</u>	.00.	<u>\$</u>	.00
	<u>\$</u>	.00	\$	.00	\$	.00
	\$	.00	\$	.00	\$	.00
	\$	.00	\$	.00	<u>\$</u>	.00
	\$	.00	<u>\$</u>	.00	<u>\$</u>	.00
	\$	.00	<u>\$</u>	.00	\$	.00
<del></del>	\$	.00	<u>\$</u>	.00	<u>\$</u>	.00
	<u>\$</u>	.00	<u>\$</u>	.00	\$	.00.
<u> </u>	\$		<u>\$</u>	.00	\$	.00.
	<u>\$</u>	.00	\$	.00	\$	.00
	\$	.00	\$	.00	\$	.00
	<u>\$</u>	.00	\$	.00	\$	.00
TOTAL:	<u>\$</u>	651,720 <b>.00</b>	<u>\$</u>	76,898,280 <b>.00</b>	\$	77,550,000 <b>.00</b>