

<p><b>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO</b> 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p><b>GLOBAL CROSSING TELECOMMUNICATIONS,</b></p> <p>v.</p> <p>Respondent:</p> <p><b>PROPERTY TAX ADMINISTRATOR.</b></p>	
<p>Attorney or Party Without Attorney for the Petitioner:</p> <p>Name: Alan Poe Holland and Hart LLP</p> <p>Address: 8390 E. Crescent Pkwy. #400 Greenwood Village, CO 80111</p> <p>Phone Number: 303-290-1616</p> <p>Attorney Reg. No.: 7641</p>	<p><b>Docket Number: 40526</b></p>
<p><b>ORDER ON STIPULATION</b></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.:** see attached

**Category:** State Assessed      **Property Type:** other – operating property  
and plant of public utility

2. Petitioner is protesting the 2001 actual value of the subject property.

3. The parties agreed that the 2001 actual value of the subject property should be reduced to:

Total                    \$14,550,000.00

4. The Board concurs with the Stipulation.

**ORDER:**

Respondent is ordered to reduce the 2001 actual value of the subject property, as set forth above.

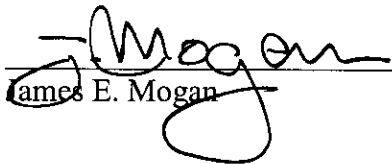
The Property Tax Administrator is directed to change his/her records accordingly.

**DATED/MAILED** this 4th day of February, 2003.

This decision was put on the record

February 3, 2003

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

  
James E. Mogan

**BOARD OF ASSESSMENT APPEALS**



Karen E. Hart



Debra A. Baumbach



BOARD OF ASSESSMENT APPEALS  
STATE OF COLORADO  
Docket Number 40526  
Division of Property Taxation Schedule Number TL362

STIPULATION AND JOINT MOTION FOR ORDER

GLOBAL CROSSING TELECOMMUNICATIONS,

Petitioner,

vs.

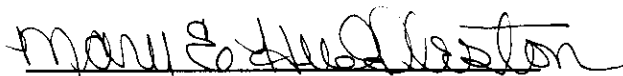
PROPERTY TAX ADMINISTRATOR,

Respondent.

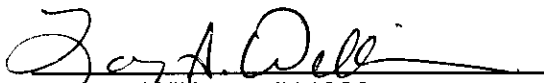
03 FEB -3 AM 11:07  
PROPERTY TAX APPEALS  
DIVISION

1. Petitioner Global Crossing Telecommunications and Respondent Property Tax Administrator hereby stipulate that the actual value assigned to the property that is the subject of this appeal for tax year 2002 is \$14,550,000 with an assessed value of \$4,219,500.
2. The parties agree that these values apply to tax year 2002 only. The parties request that the Board enter an Order approving the stipulation to reduce the actual value and assessed value assigned to this property for tax year 2002 to the values shown above.
3. The parties agree to ask the Board to vacate the hearing in this case based on this stipulation. Each party will bear its own costs in connection with this appeal.

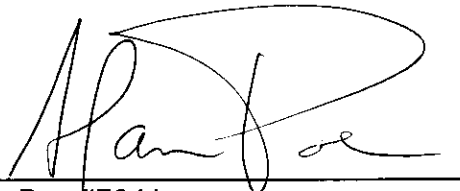
Respectfully submitted this 29th day of January, 2003.



Mary E. Huddleston, in her capacity as  
The Colorado Property Tax Administrator



Larry A. Williams, #11088  
First Assistant Attorney General  
State Services Section  
1525 Sherman Street, 5<sup>th</sup> Floor  
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(303) 866-5226  
ATTORNEYS FOR RESPONDENT  
PROPERTY TAX ADMINISTRATOR



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