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| <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, Esq. Address: 1700 Lincoln Street, Suite 4100 Denver, Colorado 80203 Phone Number: 303-861-7000 Attorney Registration No.: 15276</p> | <p>Docket Number: 40760</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 Nos.: 5917-163-00-001PI
5645-083-00-002PI
5645-083-00-001PI
5641-273-00-001PI**

Category: Abatement Property Type: Possessory Interests

2. Petitioner is protesting the 1999 actual value of the subject property.
3. The parties agreed that the 1999 actual value of the subject property should be reduced to:

| | <u>Schedule Number</u> | <u>Actual Value</u> |
|----|------------------------|---------------------|
| a. | 5917-163-00-001PI | \$ 8,468 |
| b. | 5645-083-00-002PI | \$ 330,241 |
| c. | 5645-083-00-001PI | \$ 50,806 |
| d. | 5641-273-00-001PI | \$ 457,257 |
| | Total | \$ 846,772 |

4. The Board concurs with the Stipulation.

ORDER:

Respondent is ordered to reduce the 1999 actual value of the subject property, as set forth above.

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

DATED/MAILED this 4th day of October, 2002.

This decision was put on the record

October 3, 2002

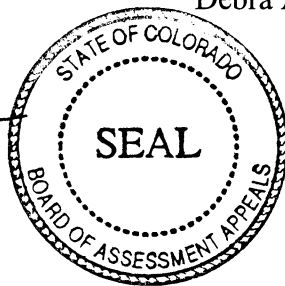
BOARD OF ASSESSMENT APPEALS

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

Marian F. Brennan
Marian F. Brennan



Docket Number: 40760

**BOARD OF ASSESSMENT APPEALS
STATE OF COLORADO
DOCKET NUMBER 40760
COUNTY SCHEDULE NO. 5917-163-00-001 + 3A**

STIPULATION (As to Tax Year 1999 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 1999 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

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STATE OF COLORADO
BOARD OF ASSESSMENT APPEALS

2. The Montezuma County Assessor originally assigned the following actual values, respectively, to the subject properties for tax year 1999:

| | <u>Schedule Number</u> | <u>Actual Value</u> |
|----|------------------------|---------------------|
| a. | 5917-163-00-001PI | \$ 38,320 |
| b. | 5645-083-00-002PI | \$ 849,980 |
| c. | 5645-083-00-001PI | \$ 130,770 |
| d. | 5641-273-00-001PI | \$1,176,900 |
| | Total | \$2,195,970 |

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 1999 actual values for the subject properties:


| | <u>Schedule Number</u> | <u>Actual Value</u> |
|----|------------------------|---------------------|
| a. | 5917-163-00-001PI | \$ 8,468 |
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| c. | 5645-083-00-001PI | \$ 50,806 |
| d. | 5641-273-00-001PI | \$ 457,257 |
| | Total | \$ 846,772 |

5. The valuation, as established above, shall be binding only with respect to tax year 1999.

Respectfully submitted this 1st day of October, 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

**BOARD OF ASSESSMENT APPEALS
STATE OF COLORADO
DOCKET NUMBER 40760
COUNTY SCHEDULE NO. 5917-163-00-001 + 3A**

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Petitioner,

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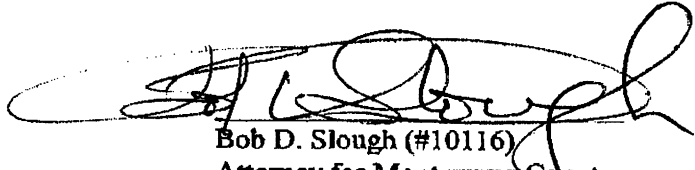
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| d. | 5641-273-00-001PI | \$ 457,257 |
| | Total | \$ 846,772 |

5. The valuation, as established above, shall be binding only with respect to tax year 1999.

Respectfully submitted this 30th day of September, 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)

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