

<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 COMMISSIONERS.</p>	
<p>Attorney or Party Without Attorney for the Petitioner:</p> <p>Name: Stephaine M. Tuthill Holme Roberts & Owen</p> <p>Address: 1700 Lincoln Street #4100 Denver, CO 80203</p> <p>Phone Number: 303-861-7000</p> <p>Attorney Reg. No.: 15276</p>	<p>Docket Number: 40761</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.: **see attached**

Category: Refund/Abatement **Property Type: Possessory Interest**

2. Petitioner is protesting the 1991 actual value of the subject property.

3. The parties agreed that the 1991 actual value of the subject property should be reduced to:

see attached

4. The Board concurs with the Stipulation.

ORDER:

Respondent is ordered to reduce the 1991 actual value of the subject property, as set forth above.

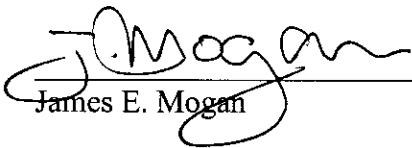
The Arapahoe County Assessor is directed to change his/her records accordingly.

DATED/MAILED this 21st day of February, 2003.

This decision was put on the record

February 20, 2003

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


James E. Mogan

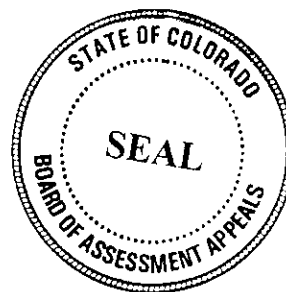
BOARD OF ASSESSMENT APPEALS



Karen E. Hart



Debra A. Baumbach



**BOARD OF ASSESSMENT APPEALS
STATE OF COLORADO
DOCKET NUMBER 40761
COUNTY SCHEDULE NO. 5917-163-00-001 + 3A**

STIPULATION (As to Tax Year 1991 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 1991 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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CLERK OF DISTRICT COURT
MONTAZUMA COUNTY

2. The Montezuma County Assessor originally assigned the following actual values, respectively, to the subject properties for tax year 1991:

	<u>Schedule Number</u>	<u>Actual Value</u>
a.	5917-163-00-001PI	\$ 25,565
b.	5645-083-00-002PI	\$ 360,107
c.	5645-083-00-001PI	\$ 55,401
d.	5641-273-00-001PI	\$ 498,609
	Total	\$ 939,682

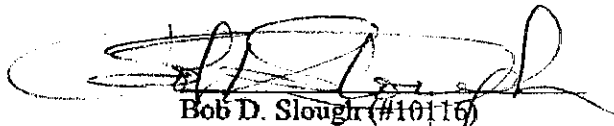
3. The County denied ARAMARK's timely filed petition for abatement or refund and this appeal followed.

4. After further review and negotiation, ARAMARK and the County agree to the following tax year 1991 actual values for the subject properties:

	<u>Schedule Number</u>	<u>Actual Value</u>
a.	5917-163-00-001PI	\$ 2,493
b.	5645-083-00-002PI	\$ 99,036
c.	5645-083-00-001PI	\$ 15,236
d.	5641-273-00-001PI	\$ 134,603
	Total	\$ 251,368

5. The valuation, as established above, shall be binding only with respect to tax year 1991.

Respectfully submitted this ____ day of February, 2003.



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

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

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

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	Total	\$ 251,368

5. The valuation, as established above, shall be binding only with respect to tax year 1991.

Respectfully submitted this 20th day of February, 2003.

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**

1313 Sherman Street, Room 315
Denver, Colorado 80203

Petitioner:

**ARAMARK SPORTS AND ENTERTAINMENT
SERVICES, INC.,**

v.

Respondent:

**MONTEZUMA COUNTY BOARD OF
EQUALIZATION.**

Attorney or Party Without Attorney for the Petitioner:

Docket Number: **40761**

Name: Stephanie M. Tuthill
Holme Roberts & Owen
Address: 1700 Lincoln Street #4100
Denver, CO 80203
Phone Number: 303-861-7000
Attorney Reg. No.: 15276

AMENDMENT TO ORDER (On Stipulation)

THE BOARD OF ASSESSMENT APPEALS hereby amends its 2003 Order in the above-captioned appeal to reflect it is the Montezuma County Assessors Office ordered to amend its records.

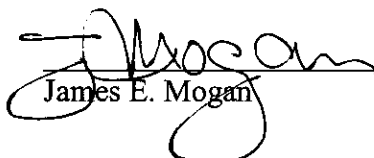
In all other respects, the February 22, 2003 Order shall remain in full force and effect.

DATED/MAILED this 23rd day of February 2003.

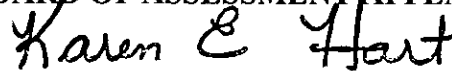
This amendment was put on the record

February 20, 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

