BOARD OF ASS STATE OF COI 1313 Sherman Street Denver, Colorado 8	et, Room 315	
Petitioner:		
AMERICAN SO	DDA, LLP,	
v.		
Respondent:		
GARFIELD CO	UNTY BOARD OF EQUALIZATION.	
Attorney or Party W	ithout Attorney for the Petitioner:	Docket Number: 41334
Name: Address: Phone Number:	Christopher L. Coyle, Esq. P.O. Box 790 818 Colorado Avenue Glenwood Springs, CO 81602 (970) 945-6546	
Attorney Reg. No.:	29669	
	AMENDMENT TO ORDER (On Stipe	ılation)
	RD OF ASSESSMENT APPEALS hereby amen	

In all other respects, the April 13, 2004 Order shall remain in full force and effect.

DATED/MAILED this / day	y of May, 2004.
This amendment was put on the record	BOARD OF ASSESSMENT APPEALS
May 5, 2004	Maren C Hart
I hereby certify that this is a true and correct copy of the decision of the Board of Assessment Appeals.  Jackie J. Brown  SEA	Debia A. Baumbach

## **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. Docket Number: 41333 Attorney or Party Without Attorney for the Petitioner: Balcomb & Green PC Name: Christopher C. Coyle P.O. Drawer 790 Address: Glenwood Springs, CO 81602 Phone Number: (970) 945-6546

#### **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.: P004688+4

Category: Valuation Property Type: Mixed Use

2. Petitioner is protesting the 2003 actual value of the subject property.

3. The parties agreed that the 2003 actual value of the subject property should be reduced to:

#### See Attached Stipulation

4. The Board concurs with the Stipulation.

### **ORDER:**

Respondent is ordered to reduce the 2003 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 13<sup>th</sup> day of April, 2004.

	BOARD OF A	SSESSI	MENT APPEALS
This decision was put on the record	الد	Q	ul
April 12, 2004	Raien	ع	Hart
	Karen E. Hart		
I hereby certify that this is a true and correct copy of the decision of	Julia a.	Bai	mbach
the Board of Assessment Appeals	Debra A. Baum	bach	
SEAL			

# BOARD OF ASSESSMENT APPEALS STATE OF COLORADO

Multiple County Schedule Numbers: (As Set Forth in the Attached)	7. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1.
STIPULATION (As to Tax Year2003 Actual Value)	
Petitioner American Soda LLP	1:24 
Garfield COUNTY BOARD OF EQUALIZATION,  Respondent.	
Petitioner(s) and Respondent hereby enter into this Stipulation regard year 2003 valuation of the subject property, and jointly move the 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	Board of
County Schedule Numbers on the Attachments to this Stipulation.  2. The subject properties are classified as <u>industrial</u> type).	(what
3. Attachment A reflects the actual values of the subject properties, a by the Assessor for tax year	as assigned
<ol> <li>Attachment B reflects the actual values of the subject properties a appeal, as assigned by the Board of Equalization.</li> </ol>	fter a timely
5. After further review and negotiation, the Petitioner(s) and Respond the tax year $\frac{2003}{}$ actual values of the subject properties, as show Attachment C.	
6. The valuations, as established on Attachment C, shall be binding we to only tax year $2003$ .	ith respect

A valuation for American Soda was a	agreed upon by both Comficial
Rio Blanco counties that more close	ely resembles the market value of
this project.	
8. Both parties agree that the hearing	On pohodulad hafara U
. PPOGIO OI) 20 30; 2004 (NAID)	ng scheduled before the Board of Assessment
hearing has not yet been scheduled before	at(time) be vacated or a
ath	A ppeals.
DATED this 9th day or	f <u>april</u> , 2004.
(1) tol. 101	
Petitioner(s) or Agent or Attorney	Muy Jack
· Salemon (S) Or Agent of Allumey	County Attorney for Respondent,
	Board of Equalization
Address:	Donk Deford, County Athorney
Christopher L. Coyle, Esq.	108 9 5t) Suite 219
Balcomb & Green, P.C.	· -
PO Drawer 790 (818 Colo. Ave.) Glenwood Springs, CO 81602	Glenwood Springs CO -
Telephone: (970) 945~6546	75 C ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) (
	Telephone <u>470-945-9150</u>
	Shannin a Almot
	County Assessor
	Autolio
	Address:
	109 8th Street, Suite 207
·	Glenwood Springs, Co 81601
Desirable 1 4100	Telephone: 970-945-9134
Docket Number 41334	

### **ATTACHMENT A**

Actual Values as assigned by the Assessor

Docket Number 41334

Schedule Number	Land Value	Improvement <u>Value</u>	Total <u>Actual Value</u>
P004686	\$ .00	\$2,595,290 .00	<b>\$</b> 2,595,290 0 00
P004688	\$ .00	\$ 543,980 .00	\$ 543,980 <sub>0.00</sub>
R005391	<b>\$</b> 651,120 .00	<b>\$ 15,518,970</b> .00	\$ 16,170,090 0 .00
P004687	\$ .00	\$30,594,510 .00	<b>\$30.</b> 594.510 0.00
<del></del>	\$ .00	\$ .00	\$ 0.00
	\$ .00	\$ .00	\$ 0.00
	<u>\$</u> .00	\$ .00	\$ 0.00
	<u>\$ .00</u>	\$00	\$ 0.00
	\$ .00	\$ .00	\$ 0.00
	\$ .00	\$	\$ 0.00
	\$ .00	\$ .00	\$ 0.00
	<u>\$ .00</u>	\$ .00	\$ 0.00
	<u>\$ .00</u>	\$	\$ 0.00
	<u>\$ .00</u>	\$	\$ 0.00
	\$ .00	\$	\$ 0.00
	\$ .00	\$ .00	\$ 0.00
	<u>\$</u>	\$ .00	\$ 0.00
	\$ .00	\$ .00	\$ 0.00
	\$ .00	\$	\$ 0.00
	\$ .00	\$ .00	\$ 0.00
	<u>\$</u>	\$00	\$ 0.00
	\$ .00	\$ .00	\$ 0.00
	\$ .00	\$ .00	\$ 0.00
TOTAL:	<b>\$</b> 651,120 .00	<b>\$ 49,252,750</b> . <b>00</b>	\$ 49,903,870 .00

ATTACHMENT B

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

Docket Number 41334

Schedule Number	_	Land Value		Improvement Value		T Actual V	otal alue
P004686	<u>\$</u>		<u>\$</u>	2,595,290 .00	\$		0.00
P004688	<u>\$</u> _	.00	<u>\$</u>	543,980 .00	\$	543,980	0 .00
R005391	<u>\$_</u>	651,120 00	\$_	15,518,970 .00	\$		0.00
P004687	<u>\$</u>	.00	\$	30,594,510 .00	\$		0 .00
	. <u>\$</u> _	.00	\$	.00	<u>\$</u>		0.00
	<u>\$</u>	.00	<u>\$</u>	.00	\$		0 .00
	<u>\$</u>	.00	<u>\$</u>	.00	\$		0 .00
	<u>\$</u>	00	<u>\$_</u>	.00	\$		0 .00
	\$	.00	\$	.00	\$		0.00
	<u>\$</u>	.00	<u>\$</u> _	00	\$		0 .00
	\$	.00	\$	.00	\$		0 .00
	<u>\$</u>	.00	\$	.00	\$		0 .00
	<u>\$</u>	.00	\$		\$		0.00
	<u>\$</u>	.00	<u>\$</u>	.00	\$		0 .00
	<u>\$</u>	.00	<u>\$</u>	.00	\$		0 .00
	\$	.00	<u>\$</u>	.00	\$		0 .00
	\$	.00	\$	.00	\$		0 .00
	\$	.00	\$	.00	\$		0 .00
	\$	.00	\$	.00	\$ \$		0 .00
	\$	.00	<b>\$</b>	.00	<u>\$</u>		0_0
	\$	.00	\$	.00	\$		0 .00
	\$		\$	.00	<u>\$</u>		0 .00
	\$	.00	\$	.00	\$		
TOTAL:	\$	651,120 .00		9,252,750.00	\$	49,903,870	00.00

# ATTACHMENT C Actual Values as agreed to by all Parties

Docket Number 41334

Schedule Number	Land	l Value		Improvement Value	_	To <u>Actual Va</u>	
P004686	. \$	.00	<u>\$</u>	2,595,290 .00	\$	2,595,290	0.00
P004688	\$	.00	· <u>\$</u>	543 <b>,</b> 980 . <b>00</b>	<u>\$</u>	543,980	0 .00
R005391	\$ 651	1,120 .00	<u>\$</u>	7,595,480 . <u>00</u>	\$	8,246,600	0.00
P004687	\$	00	<u>\$</u>	16,114,130 .00	\$	16,114,130	0 .00
	\$	.00	<u>\$</u>	.00	<u>\$</u>		0.00
	\$	.00	\$	.00	\$		0.00
·	<u>\$</u>	.00	\$_	.00	\$_		0 .00
<del></del>	<u>\$</u>		<u>\$</u>	.00	\$		00.00
	\$	.00	<u>\$</u>	.00	\$		0.00
	<u>\$</u>	.00	<u>\$</u>	.00	<u>\$</u>		0 .00
	\$	.00	<u>\$</u>	.00	<u>\$</u>		00.00
	\$	.00	<u>\$</u>	.00	<u>\$</u>		0 .00
	\$	.00	<u>\$</u>	.00	\$		0 .00
	\$	.00	\$	.00	<u>\$</u>		000
	\$	.00	\$	.00	\$		0 .00
	\$	.00	\$	.00	<u>\$</u>		0 .00
	<u>\$</u>	.00	<u>\$</u>	.00	<u>\$</u>		0.00
	\$	.00	\$	.00	<u>\$</u>		00.00
	\$	.00	<u>\$</u>	.00	<u>\$</u>		0 .00
	\$	.00	<u>\$</u>	.00	\$	<u> </u>	0 .00
	\$	.00	\$	00	\$		0.00
	\$	.00	\$	.00	\$		0.00
	\$	.00	<u>\$</u>	.00.	\$		0 .00
TOTAL:	\$ 65	1,120 .00	<b>\$</b> 2	6,848,880 <u>.00</u>	\$	27,500,000	00

AMERICAN SODA   ASSESSED   FACTOR   F		\$16,114,130.05 \$4,673,097.71							Totals
NT    ORIGINAL   REPLACEMENT   RCN   COST NEW   LESS DEP   FACTOR   VALUE   FACTOR   VALUE		\$10,779.06	99%	\$10,887.94	52.57%	\$20,072.00	\$30,400.00	\$00,700.00	
NT  ORIGINAL REPLACEMENT RCN COST NEW  LESS DEP FACTOR  \$300,146.96 \$300,146.96 \$258,126.39 \$4,013,739.01 \$4,053,876.40 \$3,729,566.29 \$4,013,739.01 \$4,053,876.40 \$1,895,983.48 \$1,995,983 \$1,944,718.93 \$2,675,884 \$23,578,083.29 \$33,409,492.13 \$4,409,492.13 \$4,409,492.13 \$4,409,492.13 \$4,409,492.13 \$4,409,492.1		\$1,086.71		\$1,086.71	52.67%	\$2,003.25	929,475.00	\$30,400,00	ow Value Assets
NT  ORIGINAL REPLACEMENT RCN COST COST NEW  LESS DEP FACTOR  \$300,146.96 \$300,146.96 \$300,146.96 \$3,729,566.29 \$4,013,739.01 \$4,053.876.40 \$1,895,983.48 \$1,944,718.93 \$2,6778,\$11,146,904.62 \$99%,\$11,035,435.55 \$3,409,492.13 \$3,409,492.13 \$3,409,492.13 \$3,409,492.13 \$3,409,492.13 \$3,409,492.13 \$3,409,492.13 \$3,409,492.13 \$3,409,492.13		\$331,722.12		\$335,072.85	52.67%	\$636,774.00	\$20,000.00	\$30,JJU.00	omplifer Hardware
NT  ORIGINAL REPLACEMENT RCN OBSOLESCENCE VALUE FACTOR VALUE  COST COST NEW LESS DEP FACTOR VALUE FACTOR VALUE  \$300,146.96 \$258,126.39 \$2.67% \$135,955.17 99% \$134,595.62  \$4,013,739.01 \$4,053,876.40 \$3,729,566.29 52.67% \$1,964,362.56 99% \$1,944,718.93  \$1,895,983.48 \$1,895,983.48 \$1,820,144.14 52.67% \$958,669.92 99% \$1,944,718.93  \$23,578,063.00 \$24,049,624.00 \$21,163,669.30 52.67% \$11,146,904.62 99% \$11,035,435.55 \$3.678,063.00 \$24,049,624.00 \$21,163,669.30 52.67% \$11,146,904.62 99% \$11,035,435.55 \$3.678,063.00 \$24,049,624.00 \$21,163,669.30 52.67% \$11,146,904.62 99% \$11,035,435.55 \$3.678,063.00 \$24,049,624.00 \$21,163,669.30 52.67% \$11,146,904.62 99% \$11,035,435.55 \$3.678,063.00 \$24,049,624.00 \$21,163,669.30 52.67% \$11,146,904.62 99% \$11,035,435.55 \$3.678,063.00 \$24,049,624.00 \$21,163,669.30 52.67% \$11,146,904.62 99% \$11,035,435.55 \$3.678,063.00 \$24,049,624.00 \$21,163,669.30 52.67% \$11,146,904.62 99% \$11,035,435.55 \$3.678,063.00 \$24,049,624.00 \$21,163,669.30 52.67% \$11,146,904.62 99% \$11,035,435.55 \$3.678,063.00 \$24,049,624.00 \$21,163,669.30 52.67% \$11,146,904.62 99% \$11,035,435.55 \$3.678,063.00 \$24,049,624.00 \$21,163,669.30 52.67% \$11,146,904.62 99% \$11,035,435.55 \$3.678,063.00 \$24,049,624.00 \$21,163,669.30 52.67% \$11,146,904.62 99% \$11,035,435.55 \$3.678,063.00 \$24,049,624.00 \$21,163,669.30 52.67% \$11,146,904.62 99% \$11,035,435.55 \$3.678,063.00 \$24,049,624.00 \$21,163,669.30 52.67% \$11,146,904.62 99% \$11,035,435.55 \$3.678,063.00 \$24,049,624.00 \$21,163,669.30 \$24,049,624.00 \$21,163,669.30 \$24,049,624.00 \$21,163,669.30 \$24,049,624.00 \$21,163,669.30 \$24,049,624.00 \$21,163,669.30 \$24,049,624.00 \$21,163,669.30 \$24,049,624.00 \$21,163,669.30 \$24,049,624.00 \$21,163,669.30 \$24,049,624.00 \$21,163,669.30 \$24,049,624.00 \$21,163,669.30 \$24,049,624.00 \$21,163,669.30 \$24,049,624.00 \$21,163,669.30 \$24,049,624.00 \$21,163,669.30 \$24,049,624.00 \$21,163,669.30 \$24,049,624.00 \$21,163,669.30 \$24,049,624.00 \$21,163,669.30 \$24,049,624.00 \$21,163,669.30 \$24,049,624.00 \$21,163,669.30 \$24,049,624.00 \$21,163,669.30 \$21,163,669.30 \$21,163	\$494,945.56	\$1,706,708.84	99%	\$1,723,948.32	52.67%	\$3,2/3,112.44	\$3,409,49Z.13	\$025 550 00 \$025 550 00	1& F 20 Year Life
A ORIGINAL REPLACEMENT RCN OBSOLESCENCE VALUE FACTOR VALUE  COST COST NEW LESS DEP FACTOR VALUE FACTOR VALUE  \$300,146.96 \$258,126.39 52.67% \$135,955.17 99% \$134,595.62 \$1,895,983.48 \$1,820,144.14 52.67% \$958,669.92 99% \$1,944,718.93 \$1,895,983.48 \$1,895,983.48 \$1,820,144.14 52.67% \$958,669.92 99% \$949,083.22	\$3,200,276.31	\$11,035,435.55	99%	\$11,146,904.62	52.67%	\$21,163,669.30	-+	\$2 400 400 40	0 Year   ife/2000
A ORIGINAL REPLACEMENT RCN OBSOLESCENCE COST COST NEW LESS DEP FACTOR VALUE FACTOR VALUE  \$300,146.96 \$300,146.96 \$258,126.39 52.67% \$135,955.17 99% \$134,595.62 \$4,013,739.01 \$4,053,876.40 \$3,729,566.29 52.67% \$1,964,362.56 99% \$1,944,718.93		\$949,083.22	99%	\$958,669.92	52.67%	\$1,820,144.14	_	#1,090,900.40	N Vear Life/2001
ORIGINAL COST NEW         REPLACEMENT I RCN LESS DEP         OBSOLESCENCE FACTOR         VALUE FACTOR         ROLLBACK ACTUAL AND ACTUAL AN		\$1,944,718.93	99%	\$1,964,362.56	52.67%	\$3,729,566.29	94,003,876.40	\$1 005 000 A0	2 Year I ife/2001
ORIGINAL REPLACEMENT RCN OBSOLESCENCE ROLLBACK ACTUAL FACTOR VALUE FACTOR VALUE	!	\$134,595.62	99%	\$135,955.17	52.67%	\$258,126.39	\$300,146.96	\$300,146.96	Year Life/2001
ORIGINAL REPLACEMENT RCN OBSOLESCENCE ROLLBACK ACTUAL	VALUE	VALUE	TACTOR	VALOR	C CX				
ORIGINAL REPLACEMENT RCN OBSOLESCENCE POLICE ACTUAL	ASSESSED	301035	יייייייייייייייייייייייייייייייייייייי	<b>SAI</b>	EACTOR		COST NEW		
WERICAN SODA  NOA687  ANT EQUIPMENT	ACCECCED	ACTIIAI	ROI I BACK		OBSOLESCENCE	RCN	REPLACEMENT		
WERICAN SODA  104687									PLANT EQUIPMENT
MERICAN SODA		,							P004687
MERICAN SODA									
	,								AMERICAN SODA

\$22,403,87	\$49,903,870 \$27,500,000 \$22,403,870	\$49,903,870	Totals
\$14,480,38	\$16,114,130 \$14,480,380	\$30,594,510	P004687
\$7,923,490	\$8,246,600	\$16,170,090	R005391
\$0	\$543,980	\$543,980	P004688
\$0	\$2,595,290	\$2,595,290	P004686
Difference	Abatement Difference	03 Value	
Net	Value After	Original	
			ABATEMENT
			AMERICAN SODA

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