

**BOARD OF ASSESSMENT APPEALS,
STATE OF COLORADO**

1313 Sherman Street, Room 315
Denver, Colorado 80203

Docket Number: 44029

Petitioner:

ECHOSTAR SATELLITE, LLC,

v.

Respondent:

LARIMER COUNTY BOARD OF EQUALIZATION.

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.: P8274626 and P8274627

Category: Valuation

Property Type: Commercial Personal

2. Petitioner is protesting the 2004 actual value of the subject property.
3. The parties agreed that the 2004 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 2004 actual value of schedule numbers P8274626 and P8274627 as set forth above. Remaining schedule numbers P8277313, P8277314 and P8277315 are hereby withdrawn as per attached stipulation.

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

DATED/MAILED this 22nd day of February, 2008.

BOARD OF ASSESSMENT APPEALS

This decision was put on the record

February 21, 2008

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

Toni Rigirozzi

Toni Rigirozzi



**BOARD OF ASSESSMENT APPEALS
STATE OF COLORADO**

Docket Number(s): 44029

County Schedule Number : P8274626, 8274627, P8277313, P8277314, AND P8277315

STIPULATION (As To Tax Year 2004 Actual Value)-

Petitioner(s) ECHOSTAR SATELLITE, LLC

vs.

LARIMER COUNTY BOARD OF EQUALIZATION,
Respondent

STATE OF COLORADO
BOARD OF ASSESSMENT APPEALS
2008 FEB 15 PM 12:34

Petitioner(s) and Respondent hereby enter into this stipulation regarding the 2004 tax year valuation of the subject property. Petitioner(s) and Respondent jointly move the Board of Assessment Appeals to enter its order based on this Stipulation.

The Petitioner(s) and Respondent agree and stipulate as follows:

1. The property subject to this Stipulation is described as: Personal Property at various locations throughout county.
2. The subject property is classified as a Personal Property.
3. The County Assessor originally assigned the following actual value to the subject property:

P8274626	\$ 146,700.
P8274627	\$ 116,330.
P8277313	\$ 37,360
P8277314	\$ 45,300
P8277315	\$ 15,690
<u>Total</u>	<u>\$ 361,380</u>

4. After a timely appeal to the Board of Equalization, the Board of Equalization valued the subject property as follows:

P8274626	\$ 146,700
P8274627	\$ 116,330
P8277313	\$ 37,360
P8277314	\$ 45,300
P8277315	\$ 15,690
<u>Total</u>	<u>\$ 361,380</u>

5. After further review and negotiation, the Petitioner(s) and County Board of Equalization agree to the following actual value for tax year 2004.

APPEALS FOR P8277313, P8277314, and P8277315 ARE WITHDRAWN.

P8274626	\$	31,240
P8274627	\$	20,170
Total	\$	<u>51,410</u>

6. The valuations, as established above, shall be binding only with respect to tax year 2004.

7. Brief narrative as to why the reduction was made:

EchoStar Satellite, LLC is claiming a personal property exemption on set top boxes and LNBF's having a per item cost of \$250 or less as defined by the consumable personal property exemption (C.R.S. 39-3-119). This position was upheld by the Colorado Board of Assessment Appeals, Docket No: 44034, on November 3, 2005. The order was affirmed by the Colorado Court of Appeals, announced August 23, 2007.

8. Both parties agree that the hearing scheduled before the Board of Assessment Appeals on (not available) be vacated.

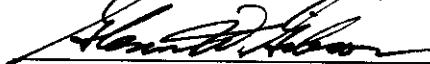
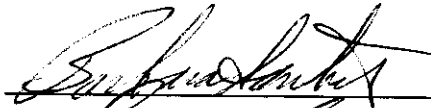
DATED this 5th day of February 5, 2008

EchoStar Satellite, LLC

Petitioner(s) Representative

Address:

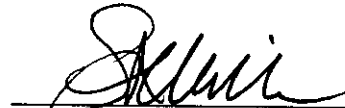
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