

<b>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO</b> 1313 Sherman Street, Room 315 Denver, Colorado 80203	<b>Docket Number: 46552</b>
Petitioner: <b>DIAMOND SHAMROCK REFINING AND MARKETING COMPANY,</b>  v. Respondent: <b>EL PASO COUNTY BOARD OF COMMISSIONERS.</b>	
<b>ORDER ON STIPULATION</b>	

**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.: 467,975.0000**

**Category: Abatement      Property Type: Commercial Personal**
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:  

**Total Value:            \$51,976**

(Reference 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 El Paso County Assessor is directed to change his/her records accordingly.

**DATED AND MAILED** this 24th day of December 2007.

**BOARD OF ASSESSMENT APPEALS**

This decision was put on record

December 20, 2007

*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: **46552**

El Paso County Personal Property Schedule Number: **467975**

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STIPULATION (As to Tax Year **2003** Actual Value)

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**Diamond Shamrock Refining and Marketing Company**

Petitioner(s),

vs.

**EL PASO COUNTY BOARD OF COMMISSIONERS,**

Respondent

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Petitioner(s) and Respondent hereby enter into this Stipulation regarding the tax year **2003** valuation of the subject Personal Property, and jointly move the Board of Assessment Appeals to enter its order based on this Stipulation.

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

1. The Personal Property subject to this Stipulation is located at:

**205 WEST ROCKRIMMON BOULEVARD**

2. The subject property is classified as **Personal Property**.
3. The County Assessor originally assigned the following actual value to the subject Personal Property for tax year **2003**:

Personal Property:                   **\$61,311.00**

4. After a timely appeal to the Board of Commissioners, the Board of Commissioners valued the subject Personal Property as follows:

Personal Property:                   **\$61,311.00**

STATE OF COLORADO  
BOARD OF ASSESSMENT APPEALS  
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5. After further review and negotiation, Petitioner(s) and County Board of Commissioners agree to the following tax year **2003** actual value for the subject Personal Property:

Personal Property: **\$51,976.00**

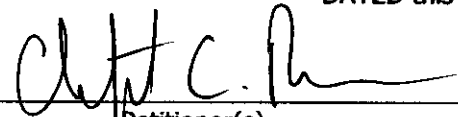
6. The valuation, as established above, shall be binding only with respect to tax year **2003**.

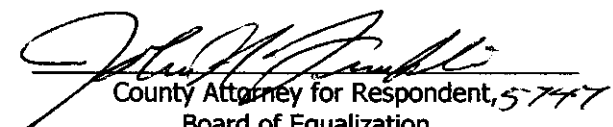
7. Brief narrative as to why the reduction was made:

**Further review indicates Personal Property was overvalued for tax year 2003.**

8. Both parties agree that the hearing, as yet unscheduled before the Board of Assessment Appeals, be vacated.

DATED this **29th** day of **November, 2007**

x   
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Petitioner(s)  
By: **Christopher C. Rosas, Esq.**  
**Burleson Cooke, LLP**


  
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County Attorney for Respondent, **5-747**  
Board of Equalization

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Mark Lowderman, County Assessor

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