

BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203	Docket Number: 48837
Petitioner: COPPER MOUNTAIN INC., v. Respondent: SUMMIT 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.: 6508164+1
 Category: Valuation Property Type: Vacant Land
2. Petitioner is protesting the 2007 actual value of the subject property.
3. The parties agreed that the 2007 actual value of the subject property should be reduced to:

Total Value: \$9,653,706
 (Reference Attached Stipulation)

4. The Board concurs with the Stipulation.

ORDER:

Respondent is ordered to reduce the 2007 actual value of the subject property, as set forth above.

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

DATED AND MAILED this 31st day of July 2008.

BOARD OF ASSESSMENT APPEALS

This decision was put on record

July 30, 2008

Karen E Hart

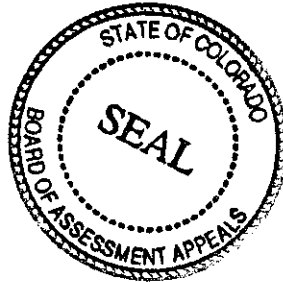
Karen E. Hart

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



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SUMMIT COUNTY ASSESSOR

**BOARD OF ASSESSMENT APPEALS
STATE OF COLORADO**

Docket Number: 48837

Multiple County Schedule Numbers: (As Set Forth in the Attached)

STIPULATION (As to Tax Year 2007 Actual Value)

Copper Mountain Inc.,
Petitioner,
vs.
SUMMIT COUNTY BOARD OF EQUALIZATION,
Respondent.

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Petitioner(s) and Respondent hereby enter into this Stipulation regarding the tax year 2007 valuation of the subject properties, and jointly move the Board of Assessment Appeals to enter its order based on this stipulation.

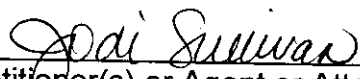
Petitioner(s) and Respondent agree and stipulate as follows:

1. The properties subject to this Stipulation are described as set forth in the County Schedule Numbers on the Attachments to this Stipulation.
2. The subject properties are classified as commercial.
3. Attachment A reflects the actual values of the subject properties, as assigned by the Assessor for tax year 2007.
4. Attachment B reflects the actual values of the subject properties after a timely appeal, as assigned by the Board of Equalization.
5. After further review and negotiation, the Petitioner(s) and Respondent agree to the tax year 2007 actual values of the subject properties, as shown on Attachment C.
6. The valuations, as established on Attachment C, shall be binding with respect to only tax year 2007.

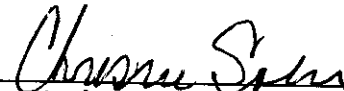
7. Brief narrative as to why the reduction was made: Adjustments have been made to golf course acreage, resort support land value, and parking lot value.

8. Both parties agree that the hearing has not yet been scheduled before the Board of Assessment Appeal.

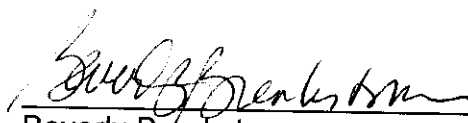
DATED July 9, 2008.



Petitioner(s) or Agent or Attorney
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Telephone: 970-453-3480

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ATTACHMENT A
Actual Values as assigned by the Assessor

Docket Number 48837

Schedule Number	Land Value	Improvement Value	Total Actual Value
6508164	\$1,300,495	\$1,889,980	\$3,190,475
6508165	\$9,651,944	\$2,009,139	\$11,661,083

ATTACHMENT B

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

Docket Number 48837

Schedule Number	Land Value	Improvement Value	Total Actual Value
6508164	\$1,033,023	\$1,889,980	\$2,923,003
6508165	\$9,251,522	\$2,009,139	\$11,260,661

ATTACHMENT C
Actual Values as agreed to by all Parties

Docket Number 48837

Schedule Number	Land Value	Improvement Value	Total Actual Value
6508164	\$678,384	\$1,889,980	\$2,568,364
6508165	\$5,076,203	\$2,009,139	\$7,085,342