

<b>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO</b> 1313 Sherman Street, Room 315 Denver, Colorado 80203	<b>Docket Number: 48842</b>
Petitioner: <b>COPPER MOUNTAIN INC.,</b>  v. Respondent: <b>SUMMIT COUNTY BOARD OF EQUALIZATION.</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.: 6508563+10**

**Category: Valuation      Property Type: Commercial Real**
  
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:            \$2,409,813**

(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 16th day of April 2008.

**BOARD OF ASSESSMENT APPEALS**

This decision was put on record

April 14, 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 Rigiroszi*

Toni Rigiroszi



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**BOARD OF ASSESSMENT APPEALS** SUMMIT COUNTY ASSESSOR  
**STATE OF COLORADO**

Docket Number: 48842

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

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STIPULATION (As to Tax Year 2007 Actual Value)

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

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SUMMIT COUNTY ASSESSOR

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.

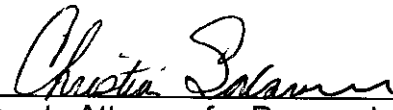
7. Brief narrative as to why the reduction was made:  
The income and expense data for the subject properties was provided by the owner's agent. This data together with other information from the area was analyzed to calculate an estimate of value using the income approach.

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

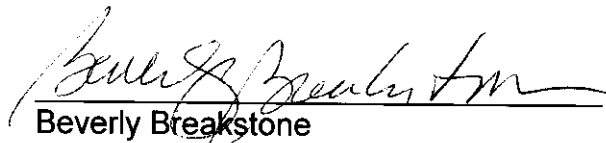
**DATED** April 1, 2008.



Petitioner(s) or Agent or Attorney  
Bruce Cartwright  
Duff & Phelps  
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Telephone: 303-749-9025



County Attorney for Respondent,  
Christine Salamon  
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Beverly Breakstone  
Summit County Assessor  
P O Box 276  
Breckenridge, CO 80424  
Telephone: 970-453-3480

Docket Number: 48842

**ATTACHMENT A**  
**Actual Values as assigned by the Assessor**

**Docket Number 48842**

<b>Schedule Number</b>	<b>Land Value</b>	<b>Improvement Value</b>	<b>Total Actual Value</b>
700346	\$ -	\$ 530,734	\$ 530,734
700350	\$ -	\$ 303,948	\$ 303,948
700707	\$ -	\$ 84,604	\$ 84,604
700708	\$ -	\$ 102,752	\$ 102,752
700714	\$ -	\$ 100,271	\$ 100,271
700824	\$ -	\$ 216,033	\$ 216,033
700825	\$ -	\$ 63,280	\$ 63,280
700914	\$ -	\$ 84,379	\$ 84,379
700940	\$ -	\$ 143,015	\$ 143,015
701062	\$ -	\$ 456,444	\$ 456,444
6508563	\$ -	\$ 564,680	\$ 564,680

## ATTACHMENT B

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

Docket Number 48842

Schedule Number	Land Value	Improvement Value	Total Actual Value
700346	\$ -	\$ 530,734	\$ 530,734
700350	\$ -	\$ 303,948	\$ 303,948
700707	\$ -	\$ 84,604	\$ 84,604
700708	\$ -	\$ 102,752	\$ 102,752
700714	\$ -	\$ 100,271	\$ 100,271
700824	\$ -	\$ 216,033	\$ 216,033
700825	\$ -	\$ 63,280	\$ 63,280
700914	\$ -	\$ 84,379	\$ 84,379
700940	\$ -	\$ 143,015	\$ 143,015
701062	\$ -	\$ 456,444	\$ 456,444
6508563	\$ -	\$ 564,680	\$ 564,680

**ATTACHMENT C**  
**Actual Values as agreed to by all Parties**

**Docket Number 48842**

<b>Schedule Number</b>	<b>Land Value</b>	<b>Improvement Value</b>	<b>Total Actual Value</b>
700346	\$ -	\$ 501,092	\$ 501,092
700350	\$ -	\$ 259,198	\$ 259,198
700707	\$ -	\$ 72,148	\$ 72,148
700708	\$ -	\$ 87,624	\$ 87,624
700714	\$ -	\$ 85,509	\$ 85,509
700824	\$ -	\$ 216,033	\$ 216,033
700825	\$ -	\$ 63,280	\$ 63,280
700914	\$ -	\$ 78,828	\$ 78,828
700940	\$ -	\$ 133,607	\$ 133,607
701062	\$ -	\$ 430,951	\$ 430,951
6508563	\$ -	\$ 481,543	\$ 481,543