

<b>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO</b> 1313 Sherman Street, Room 315 Denver, Colorado 80203	<b>Docket Number: 48954</b>
Petitioner: <b>PARK LAKE RESOURCES, LLC,</b>  v.  Respondent: <b>PARK 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.: R0035761+53**

**Category: Valuation      Property Type: Mines**
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:            \$39,316**

(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 Park County Assessor is directed to change his/her records accordingly.

**DATED AND MAILED** this 18th day of December 2008.

**BOARD OF ASSESSMENT APPEALS**

This decision was put on record

December 17, 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



**BOARD OF ASSESSMENT APPEALS  
STATE OF COLORADO**

Docket Number: 48954

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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Park Lake Resources, LLC,

Petitioner

vs.

Park 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 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 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 Non-producing mini (what type).
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:

Subject 0properties were adjusted based on location, if the property was located above 11,500 ft in elevation the value was adjusted to \$95.00 per acre.

8. Both parties agree that the hearing scheduled before the Board of Assessment Appeals on Ocotober 2 2008 (date) at 3:00 pm (time) be vacated or a hearing has not yet been scheduled before the Board of Assessment Appeals.

DATED this 2 day of October 2008

Maurice D. Polin  
Petitioner(s) or Agent or Attorney

Hebert C. Hall  
County Attorney for Respondent,  
Board of Equalization

Address:  
5051 W. Geddes Circle  
Littleton, CO 80128  
Telephone: 303-973-1116

Address:  
PO Box 1373  
Fairplay CO 80440  
Telephone: 719-836-4204

Justin A. Gould  
County Assessor

Address:  
PO Box 636  
Fairplay CO 80440  
Telephone: 719-836-4183

Docket Number 48954

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

Docket Number 48954

<u>Schedule Number</u>	<u>Land Value</u>	<u>Improvement Value</u>	<u>Total Actual Value</u>
90042 ALPS	\$ 200 .00	\$ .00	\$ 200 .00
90126 DWIGHT	\$ 399 .00	\$ .00	\$ 399 .00
90131 DUDLEY	\$ 214 .00	\$ .00	\$ 214 .00
90136 GILL	\$ 240 .00	\$ .00	\$ 240 .00
90141 BROSS	\$ 267 .00	\$ .00	\$ 267 .00
90153 MOOSE	\$ 397 .00	\$ .00	\$ 397 .00
90163 HOOSIER	\$ 200 .00	\$ .00	\$ 200 .00
90182 SILVER GEM	\$ 1,704 .00	\$ .00	\$ 1,704 .00
90208 HIGHLAND	\$ 1,039 .00	\$ .00	\$ 1,039 .00
90228 EMMA	\$ 1,058 .00	\$ .00	\$ 1,058 .00
90255 CAPTAIN PL	\$ 664 .00	\$ .00	\$ 664 .00
90260 JULIA	\$ 1,014 .00	\$ .00	\$ 1,014 .00
90350 EVENING ST	\$ 491 .00	\$ .00	\$ 491 .00
90374 MARY ADAIR	\$ 2,273 .00	\$ .00	\$ 2,273 .00
90450 LAURA	\$ 2,273 .00	\$ .00	\$ 2,273 .00
90451 IMPERIAL	\$ 2,222 .00	\$ .00	\$ 2,222 .00
90475 LITTLE MAU	\$ 2,141 .00	\$ .00	\$ 2,141 .00
90508 ROUGH AND	\$ 2,273 .00	\$ .00	\$ 2,273 .00
90735 ADDIE	\$ 1,118 .00	\$ .00	\$ 1,118 .00
90871 COMMERCIAL	\$ 2,273 .00	\$ .00	\$ 2,273 .00
90881 FRANKLIN	\$ 2,097 .00	\$ .00	\$ 2,097 .00
90970 BOSTON CITY	\$ 1,552 .00	\$ .00	\$ 1,552 .00
90971 BOSTON CITY	\$ 1,552 .00	\$ .00	\$ 1,552 .00
<b>TOTAL:</b>	\$ -0 .00	\$ -0 .00	\$ -0 .00

*Continued*

**ATTACHMENT A**      *PAGE 2*  
 Actual Values as assigned by the Assessor

Docket Number 48954

<u>Schedule Number</u>	<u>Land Value</u>	<u>Improvement Value</u>	<u>Total Actual Value</u>
90998 POWDERLY	\$ 1,048.00	\$ .00	\$ 1,048.00
91003 JANET	\$ 1,136.00	\$ .00	\$ 1,136.00
91103 CLEVELAN	\$ 1,694.00	\$ .00	\$ 1,694.00
91176 CROWN POINT	\$ 1,907.00	\$ .00	\$ 1,907.00
91203 HIGH FIVE	\$ 1,225.00	\$ .00	\$ 1,225.00
91336 MORRISON	\$ 2,083.00	\$ .00	\$ 2,083.00
91337 GRANT	\$ 2,083.00	\$ .00	\$ 2,083.00
91338 WASHINGTON	\$ 2,083.00	\$ .00	\$ 2,083.00
91339 ABE LINCOLN	\$ 2,083.00	\$ .00	\$ 2,083.00
91340 JOE DANDY	\$ 2,083.00	\$ .00	\$ 2,083.00
91354 KLONDYKE	\$ 2,253.00	\$ .00	\$ 2,253.00
91355 LADY SOMER	\$ 2,253.00	\$ .00	\$ 2,253.00
91421 CORA	\$ 2,273.00	\$ .00	\$ 2,273.00
91422 FLORENCE	\$ 1,518.00	\$ .00	\$ 1,518.00
91480 REPUBLIC	\$ 2,089.00	\$ .00	\$ 2,089.00
91489 GLORIANNA	\$ 1,136.00	\$ .00	\$ 1,136.00
91505 VALLEJO	\$ 2,061.00	\$ .00	\$ 2,061.00
91507 PURE GOLD	\$ 2,061.00	\$ .00	\$ 2,061.00
91508 GOLD STAND	\$ 2,061.00	\$ .00	\$ 2,061.00
91529 PAWTUCKET	\$ 1,925.00	\$ .00	\$ 1,925.00
91531 LING EXTEN	\$ 2,273.00	\$ .00	\$ 2,273.00
91532 LING EXTEN	\$ 2,101.00	\$ .00	\$ 2,101.00
91536 EASTSIDE	\$ 2,272.00	\$ .00	\$ 2,272.00
<b>TOTAL:</b>	\$ -0.00	\$ -0.00	\$ -0.00

*Continued*

**ATTACHMENT A** *Page 3*  
 Actual Values as assigned by the Assessor

**Docket Number** 48954

<u>Schedule Number</u>	<u>Land Value</u>	<u>Improvement Value</u>	<u>Total Actual Value</u>
91573 SOUTH PARK	\$ 1,297.00	\$ .00	\$ 1,297.00
91574 OCCIDENTAL	\$ 1,297.00	\$ .00	\$ 1,297.00
91575 ROSE	\$ 788.00	\$ .00	\$ 788.00
91576 CONTINENTAL	\$ 788.00	\$ .00	\$ 788.00
91577 SOUTHWORTH	\$ 788.00	\$ .00	\$ 788.00
91638 IBEX	\$ 511.00	\$ .00	\$ 511.00
91815 BELLE GILL	\$ 622.00	\$ .00	\$ 622.00
	\$ .00	\$ .00	\$ .00
	\$ .00	\$ .00	\$ .00
	\$ .00	\$ .00	\$ .00
	\$ .00	\$ .00	\$ .00
	\$ .00	\$ .00	\$ .00
	\$ .00	\$ .00	\$ .00
	\$ .00	\$ .00	\$ .00
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	\$ .00	\$ .00	\$ .00
	\$ .00	\$ .00	\$ .00
	\$ .00	\$ .00	\$ .00
	\$ .00	\$ .00	\$ .00
	\$ .00	\$ .00	\$ .00
<b>TOTAL:</b>	\$ <u>77,454.00</u>	\$ <u>0.00</u>	\$ <u>77,454.00</u>

**ATTACHMENT B**      *PAGE 1*

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

Docket Number 48954

<u>Schedule Number</u>	<u>Land Value</u>	<u>Improvement Value</u>	<u>Total Actual Value</u>
90042 ALPS	\$ 200 .00	\$ .00	\$ 200 .00
90126 DWIGHT	\$ 399 .00	\$ .00	\$ 399 .00
90131 DUDLEY	\$ 214 .00	\$ .00	\$ 214 .00
90136 GILL	\$ 240 .00	\$ .00	\$ 240 .00
90141 BROSS	\$ 267 .00	\$ .00	\$ 267 .00
90153 MOOSE	\$ 397 .00	\$ .00	\$ 397 .00
90163 HOOSIER	\$ 200 .00	\$ .00	\$ 200 .00
90182 SILVER GEM	\$ 1,704 .00	\$ .00	\$ 1,704 .00
90208 HIGHLAND	\$ 1,039 .00	\$ .00	\$ 1,039 .00
90228 EMMA	\$ 1,058 .00	\$ .00	\$ 1,058 .00
90255 CAPTAIN PL	\$ 664 .00	\$ .00	\$ 664 .00
90260 JULIA	\$ 1,014 .00	\$ .00	\$ 1,014 .00
90350 EVENING ST	\$ 491 .00	\$ .00	\$ 491 .00
90374 MARY ADAIR	\$ 2,273 .00	\$ .00	\$ 2,273 .00
90450 LAURA	\$ 2,273 .00	\$ .00	\$ 2,273 .00
90451 IMPERIAL	\$ 2,222 .00	\$ .00	\$ 2,222 .00
90475 LITTLE MAU	\$ 2,141 .00	\$ .00	\$ 2,141 .00
90508 ROUGH AND	\$ 2,273 .00	\$ .00	\$ 2,273 .00
90735 ADDIE	\$ 1,118 .00	\$ .00	\$ 1,118 .00
90871 COMMERCIAL	\$ 2,273 .00	\$ .00	\$ 2,273 .00
90881 FRANKLIN	\$ 2,097 .00	\$ .00	\$ 2,097 .00
90970 BOSTON CITY	\$ 1,552 .00	\$ .00	\$ 1,552 .00
90971 BOSTON CITY	\$ 1,552 .00	\$ .00	\$ 1,552 .00
	\$ .00	\$ .00	\$ .00



**ATTACHMENT B**

PAGE 2

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

Docket Number 48954

<u>Schedule Number</u>	<u>Land Value</u>	<u>Improvement Value</u>	<u>Total Actual Value</u>
90998 POWDERLY	\$ 1,048.00	\$ .00	\$ 1,048.00
91003 JANET	\$ 1,136.00	\$ .00	\$ 1,136.00
91103 CLEVELAN	\$ 1,694.00	\$ .00	\$ 1,694.00
91176 CROWN POINT	\$ 1,907.00	\$ .00	\$ 1,907.00
91203 HIGH FIVE	\$ 1,225.00	\$ .00	\$ 1,225.00
91336 MORRISON	\$ 2,083.00	\$ .00	\$ 2,083.00
91337 GRANT	\$ 2,083.00	\$ .00	\$ 2,083.00
91338 WASHINGTON	\$ 2,083.00	\$ .00	\$ 2,083.00
91339 ABE LINCOLN	\$ 2,083.00	\$ .00	\$ 2,083.00
91340 JOE DANDY	\$ 2,083.00	\$ .00	\$ 2,083.00
91354 KLONDYKE	\$ 2,253.00	\$ .00	\$ 2,253.00
91355 LADY SOMER	\$ 2,253.00	\$ .00	\$ 2,253.00
91421 CORA	\$ 2,273.00	\$ .00	\$ 2,273.00
91422 FLORENCE	\$ 1,518.00	\$ .00	\$ 1,518.00
91480 REPUBLIC	\$ 2,089.00	\$ .00	\$ 2,089.00
91489 GLORIANNA	\$ 1,136.00	\$ .00	\$ 1,136.00
91505 VALLEJO	\$ 2,061.00	\$ .00	\$ 2,061.00
91507 PURE GOLD	\$ 2,061.00	\$ .00	\$ 2,061.00
91508 GOLD STAND	\$ 2,061.00	\$ .00	\$ 2,061.00
91529 PAWTUCKET	\$ 1,925.00	\$ .00	\$ 1,925.00
91531 LING EXTEN	\$ 2,273.00	\$ .00	\$ 2,273.00
91532 LING EXTEN	\$ 2,101.00	\$ .00	\$ 2,101.00
91536 EASTSIDE	\$ 2,273.00	\$ .00	\$ 2,273.00
	\$	\$	\$

**ATTACHMENT B**      *PAGE 3*

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

Docket Number 48954

<u>Schedule Number</u>	<u>Land Value</u>	<u>Improvement Value</u>	<u>Total Actual Value</u>
91573 SOUTH PARK	\$ 1,297.00	\$ .00	\$ 1,297.00
91574 OCCIDENTAL	\$ 1,297.00	\$ .00	\$ 1,297.00
91575 ROSE	\$ 788.00	\$ .00	\$ 788.00
91576 CONTINENTAL	\$ 788.00	\$ .00	\$ 788.00
91577 SOUTHWORTH	\$ 788.00	\$ .00	\$ 788.00
91638 IBEX	\$ 511.00	\$ .00	\$ 511.00
91815 BELLE GILL	\$ 622.00	\$ .00	\$ 622.00
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	\$ .00	\$ .00	\$ .00
<b>TOTAL:</b>	\$ <i>77,454</i> .00	\$ 0.00	\$ <i>77,454</i> 0.00

**ATTACHMENT C** *PAGE 2*  
**Actual Values as agreed to by all Parties**

Docket Number 48954

<u>Schedule Number</u>	<u>Land Value</u>	<u>Improvement Value</u>	<u>Total Actual Value</u>
90998 POWDERLY	\$ 905.00	\$ .00	\$ 905.00
91003 JANET	\$ 981.00	\$ .00	\$ 981.00
91103 CLEVELAN	\$ 732.00	\$ .00	\$ 732.00
91176 CROWN POINT	\$ 824.00	\$ .00	\$ 824.00
91203 HIGH FIVE	\$ 529.00	\$ .00	\$ 529.00
91336 MORRISON	\$ 900.00	\$ .00	\$ 900.00
91337 GRANT	\$ 900.00	\$ .00	\$ 900.00
91338 WASHINGTON	\$ 900.00	\$ .00	\$ 900.00
91339 ABE LINCOLN	\$ 900.00	\$ .00	\$ 900.00
91340 JOE DANDY	\$ 900.00	\$ .00	\$ 900.00
91354 KLONDYKE	\$ 973.00	\$ .00	\$ 973.00
91355 LADY SOMER	\$ 973.00	\$ .00	\$ 973.00
91421 CORA	\$ 981.00	\$ .00	\$ 981.00
91422 FLORENCE	\$ 656.00	\$ .00	\$ 656.00
91480 REPUBLIC	\$ 902.00	\$ .00	\$ 902.00
91489 GLORIANNA	\$ 981.00	\$ .00	\$ 981.00
91505 VALLEJO	\$ 890.00	\$ .00	\$ 890.00
91507 PURE GOLD	\$ 890.00	\$ .00	\$ 890.00
91508 GOLD STAND	\$ 890.00	\$ .00	\$ 890.00
91529 PAWTUCKET	\$ 831.00	\$ .00	\$ 831.00
91531 LING EXTEN	\$ 981.00	\$ .00	\$ 981.00
91532 LING EXTEN	\$ 981.00	\$ .00	\$ 981.00
91536 EASTSIDE	\$ 981.00	\$ .00	\$ 981.00
<b>TOTAL:</b>	\$ 20,381.00	\$ 0.00	\$ 20,135.00 ✓

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

Docket Number 48954

<u>Schedule Number</u>	<u>Land Value</u>	<u>Improvement Value</u>	<u>Total Actual Value</u>
90042 ALPS	\$ 163.00	\$ .00	\$ 163.00
90126 DWIGHT	\$ 327.00	\$ .00	\$ 327.00
90131 DUDLEY	\$ 175.00	\$ .00	\$ 175.00
90136 GILL	\$ 197.00	\$ .00	\$ 197.00
90141 BROSS	\$ 219.00	\$ .00	\$ 219.00
90153 MOOSE	\$ 325.00	\$ .00	\$ 325.00
90163 HOOSIER	\$ 163.00	\$ .00	\$ 163.00
90182 SILVER GEM	\$ 981.00	\$ .00	\$ 981.00
90208 HIGHLAND	\$ 850.00	\$ .00	\$ 850.00
90228 EMMA	\$ 865.00	\$ .00	\$ 865.00
90255 CAPTAIN PL	\$ 543.00	\$ .00	\$ 543.00
90260 JULIA	\$ 829.00	\$ .00	\$ 829.00
90350 EVENING ST	\$ 981.00	\$ .00	\$ 981.00
90374 MARY ADAIR	\$ 981.00	\$ .00	\$ 981.00
90450 LAURA	\$ 981.00	\$ .00	\$ 981.00
90451 IMPERIAL	\$ 960.00	\$ .00	\$ 960.00
90475 LITTLE MAUD	\$ 924.00	\$ .00	\$ 924.00
90508 ROUGH AND	\$ 981.00	\$ .00	\$ 981.00
90735 ADDIE	\$ 981.00	\$ .00	\$ 981.00
90871 COMMERCIAL	\$ 981.00	\$ .00	\$ 981.00
90881 FRANKLIN	\$ 910.00	\$ .00	\$ 910.00
90970 BOSTON CITY	\$ 670.00	\$ .00	\$ 670.00
90971 BOSTON CITY	\$ 670.00	\$ .00	\$ 670.00
<b>TOTAL.</b>	\$ 15,657.00	\$ .00	\$ 15,657.00 ✓

**ATTACHMENT C** *PAGE 3*  
**Actual Values as agreed to by all Parties**

**Docket Number** 48954

<u>Schedule Number</u>	<u>Land Value</u>	<u>Improvement Value</u>	<u>Total Actual Value</u>
91573 SOUTH PARK	\$ 556.00	\$ .00	\$ 556.00
91574 OCCIDENTAL	\$ 556.00	\$ .00	\$ 556.00
91575 ROSE	\$ 340.00	\$ .00	\$ 340.00
91576 CONTINENTAL	\$ 340.00	\$ .00	\$ 340.00
91577 SOUTHWORTH	\$ 340.00	\$ .00	\$ 340.00
91638 IBEX	\$ 883.00	\$ .00	\$ 883.00
91815 BELLE GILL	\$ 509.00	\$ .00	\$ 509.00
	\$ .00	\$ .00	\$ 0.00
	\$ .00	\$ .00	\$ 0.00
	\$ .00	\$ .00	\$ 0.00
	\$ .00	\$ .00	\$ 0.00
	\$ .00	\$ .00	\$ 0.00
	\$ .00	\$ .00	\$ 0.00
	\$ .00	\$ .00	\$ 0.00
	\$ .00	\$ .00	\$ 0.00
	\$ .00	\$ .00	\$ 0.00
	\$ .00	\$ .00	\$ 0.00
	\$ .00	\$ .00	\$ 0.00
	\$ .00	\$ .00	\$ 0.00
	\$ .00	\$ .00	\$ 0.00
	\$ .00	\$ .00	\$ 0.00
	\$ .00	\$ .00	\$ 0.00
	\$ .00	\$ .00	\$ 0.00
	\$ .00	\$ .00	\$ 0.00
	\$ .00	\$ .00	\$ 0.00
	\$ .00	\$ .00	\$ 0.00
	\$ .00	\$ .00	\$ 0.00
	\$ .00	\$ .00	\$ 0.00
<b>TOTAL:</b>	\$ 3,524.00	\$ 0.00	\$ 3,524.00 ✓

**BOARD OF ASSESSMENT APPEALS,  
STATE OF COLORADO**  
1313 Sherman Street, Room 315  
Denver, Colorado 80203

Docket Number: 48954

Petitioner:

**PARK LAKE RESOURCES, LLC.**

v.

Respondent:

**PARK COUNTY BOARD OF EQUALIZATION**

**AMENDMENT TO ORDER (On Stipulation)**

**THE BOARD OF ASSESSMENT APPEALS** hereby amends its December 17, 2008 Order in the above-captioned appeal to reflect the correct schedule number(s) for the referenced property should be R0090042+52. Schedule R0035761 is not part of this docket and is hereby removed by virtue of agreed stipulation, docket 48955.

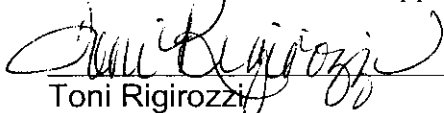
In all other respects, the December 17, 2008 Order shall remain in full force and effect.

**DATED/MAILED** this 19th day of December, 2008.

This amendment was put on the record


December 19, 2008

I hereby certify that this is a true and correct copy of the decision of the Board of Assessment Appeals.

  
Toni Rigiroszi

**BOARD OF ASSESSMENT APPEALS**

  
Karen E. Hart

  
Debra A. Baumbach

