

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

1313 Sherman Street, Room 315  
Denver, Colorado 80203

**Docket Number: 51448**

Petitioner:

**LIGHTYEAR NETWORK SOLUTIONS, LLC,**

v.

Respondent:

**PTA PROPERTY TAX ADMINISTRATOR.**

**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.: FILE NO. TX612**

**Category: Abatement      Property Type: State Assessed**

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:            \$234,600**

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

**DATED AND MAILED** this 16th day of September 2009.

**BOARD OF ASSESSMENT APPEALS**

*Karen E Hart*

Karen E. Hart

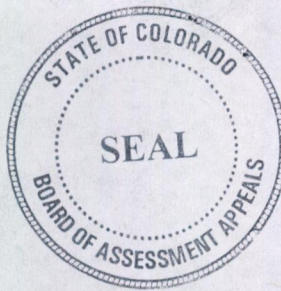
I hereby certify that this is a true and correct copy of the decision of the Board of Assessment Appeals.

*Debra A. Baumbach*

Debra A. Baumbach

*Toni Rigiroszi*

Toni Rigiroszi



BOARD OF ASSESSMENT APPEALS  
STATE OF COLORADO  
Docket Number 51448  
Division of Property Taxation Schedule Number TX612

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STIPULATION AND JOINT MOTION FOR ORDER

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LIGHTYEAR NETWORK SOLUTIONS, LLC

Petitioner(s),

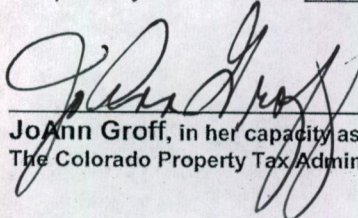
vs.

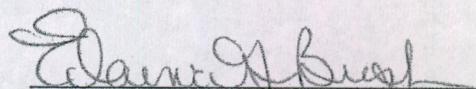
PROPERTY TAX ADMINISTRATOR

Respondent.

- 
1. Petitioner, Lightyear Network Solutions, LLC, and Respondent, Property Tax Administrator, hereby stipulate that the Colorado actual value assigned to the property that is the subject of this appeal for tax year 2007 is \$234,600 with an assessed value of \$68,200.
  2. The parties agree that this valuation applies to tax year 2007 only, and that the 2007 stipulated valuation shall not affect the valuation of the subject property in the future. The parties request that the Board enter an Order approving the stipulation to reduce the actual value and assessed value assigned to this property for tax year 2007 to the values shown above.
  3. The parties agree to ask the Board to dismiss this case based on this stipulation. Each party will bear its own costs in connection with this appeal.

Respectfully submitted this 13 day of September, 2009.

  
JoAnn Groff, in her capacity as  
The Colorado Property Tax Administrator

  
Elaine G. Bush  
Vice President of Finance  
LIGHTYEAR NETWORK SOLUTIONS, LLC  
1901 Eastpoint Parkway  
Louisville, KY 40223  
Phone: 502-244-6666

  
Robert H. Dodd, #27869  
Assistant Attorney General  
Business and Licensing Section  
1525 Sherman Street, 5<sup>th</sup> Floor  
Denver, Colorado 80203  
Phone: 303-866-4589  
ATTORNEY FOR RESPONDENT  
PROPERTY TAX ADMINISTRATOR

STATE OF COLORADO  
BD OF ASSESSMENT APPEALS  
2009 SEP 15 AM 11:52

STATE OF COLORADO  
 DIVISION OF PROPERTY TAXATION  
 FINAL NOTICE OF VALUATION AND  
 COUNTY APPORTIONMENT OF ASSESSED VALUE  
 AUGUST 1, 2007

Company Name: Lightyear Network Solutions, LLC (BIA)  
 File Number: TX612\_Proposed 2007

# Stipulation

County Name	Total Assessed Value	Total Actual Value	5.5% Limit Assessed Value	Tabor Growth Actual Value	County Name
ADAMS	\$ 2,400	\$ 8,300	\$ -	\$ -	ADAMS
ALAMOSA	\$ -	\$ -	\$ -	\$ -	ALAMOSA
ARAPAHOE	\$ 10,700	\$ 36,900	\$ -	\$ -	ARAPAHOE
ARCHULETA	\$ 300	\$ 1,000	\$ -	\$ -	ARCHULETA
BACA	\$ -	\$ -	\$ -	\$ -	BACA
BENT	\$ 100	\$ 300	\$ -	\$ -	BENT
BOULDER	\$ 4,200	\$ 14,500	\$ -	\$ -	BOULDER
BROOMFIELD	\$ 400	\$ 1,400	\$ -	\$ -	BROOMFIELD
CHAFFEE	\$ 100	\$ 300	\$ -	\$ -	CHAFFEE
CHEYENNE	\$ -	\$ -	\$ -	\$ -	CHEYENNE
CLEAR CREEK	\$ 500	\$ 1,700	\$ -	\$ -	CLEAR CREEK
CONEJOS	\$ -	\$ -	\$ -	\$ -	CONEJOS
COSTILLA	\$ -	\$ -	\$ -	\$ -	COSTILLA
CROWLEY	\$ -	\$ -	\$ -	\$ -	CROWLEY
CUSTER	\$ 100	\$ 300	\$ -	\$ -	CUSTER
DELTA	\$ 500	\$ 1,700	\$ -	\$ -	DELTA
DENVER	\$ 10,500	\$ 36,200	\$ -	\$ -	DENVER
DOLORES	\$ -	\$ -	\$ -	\$ -	DOLORES
DOUGLAS	\$ 4,400	\$ 15,200	\$ -	\$ -	DOUGLAS
EAGLE	\$ 200	\$ 700	\$ -	\$ -	EAGLE
EL PASO	\$ 7,200	\$ 24,800	\$ -	\$ -	EL PASO
ELBERT	\$ 300	\$ 1,000	\$ -	\$ -	ELBERT
FREMONT	\$ 200	\$ 700	\$ -	\$ -	FREMONT
GARFIELD	\$ 600	\$ 2,100	\$ -	\$ -	GARFIELD
GILPIN	\$ 100	\$ 300	\$ -	\$ -	GILPIN
GRAND	\$ 100	\$ 300	\$ -	\$ -	GRAND
GUNNISON	\$ 200	\$ 700	\$ -	\$ -	GUNNISON
HINSDALE	\$ -	\$ -	\$ -	\$ -	HINSDALE
HUERFANO	\$ -	\$ -	\$ -	\$ -	HUERFANO
JACKSON	\$ -	\$ -	\$ -	\$ -	JACKSON
JEFFERSON	\$ 11,000	\$ 37,900	\$ -	\$ -	JEFFERSON
KIOWA	\$ -	\$ -	\$ -	\$ -	KIOWA

STATE OF COLORADO  
 DIVISION OF PROPERTY TAXATION  
 FINAL NOTICE OF VALUATION AND  
 COUNTY APPORTIONMENT OF ASSESSED VALUE  
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Company Name: Lightyear Network Solutions, LLC (BIA)

File Number: TX612\_Proposed 2007

# Stipulation

County Name	Total Assessed Value	Total Actual Value	5.5% Limit Assessed Value	Tabor Growth Actual Value	County Name
KIT CARSON	\$ -	\$ -	\$ -	\$ -	KIT CARSON
LA PLATA	\$ 400	\$ 1,400	\$ -	\$ -	LA PLATA
LAKE	\$ 100	\$ 300	\$ -	\$ -	LAKE
LARIMER	\$ 4,200	\$ 14,500	\$ -	\$ -	LARIMER
LAS ANIMAS	\$ 100	\$ 300	\$ -	\$ -	LAS ANIMAS
LINCOLN	\$ -	\$ -	\$ -	\$ -	LINCOLN
LOGAN	\$ 200	\$ 700	\$ -	\$ -	LOGAN
MESA	\$ 1,700	\$ 5,900	\$ -	\$ -	MESA
MINERAL	\$ -	\$ -	\$ -	\$ -	MINERAL
MOFFAT	\$ 200	\$ 700	\$ -	\$ -	MOFFAT
MONTEZUMA	\$ 300	\$ 1,000	\$ -	\$ -	MONTEZUMA
MONTROSE	\$ 200	\$ 700	\$ -	\$ -	MONTROSE
MORGAN	\$ 400	\$ 1,400	\$ -	\$ -	MORGAN
OTERO	\$ -	\$ -	\$ -	\$ -	OTERO
OURAY	\$ 100	\$ 300	\$ -	\$ -	OURAY
PARK	\$ 200	\$ 700	\$ -	\$ -	PARK
PHILLIPS	\$ -	\$ -	\$ -	\$ -	PHILLIPS
PITKIN	\$ 400	\$ 1,400	\$ -	\$ -	PITKIN
PROWERS	\$ 100	\$ 300	\$ -	\$ -	PROWERS
PUEBLO	\$ 1,000	\$ 3,400	\$ -	\$ -	PUEBLO
RIO BLANCO	\$ -	\$ -	\$ -	\$ -	RIO BLANCO
RIO GRANDE	\$ 100	\$ 300	\$ -	\$ -	RIO GRANDE
ROUTT	\$ 300	\$ 1,000	\$ -	\$ -	ROUTT
SAGUACHE	\$ 100	\$ 300	\$ -	\$ -	SAGUACHE
SAN JUAN	\$ -	\$ -	\$ -	\$ -	SAN JUAN
SAN MIGUEL	\$ 100	\$ 300	\$ -	\$ -	SAN MIGUEL
SEDGWICK	\$ -	\$ -	\$ -	\$ -	SEDGWICK
SUMMIT	\$ 200	\$ 700	\$ -	\$ -	SUMMIT
TELLER	\$ 500	\$ 1,700	\$ -	\$ -	TELLER
WASHINGTON	\$ -	\$ -	\$ -	\$ -	WASHINGTON
WELD	\$ 3,200	\$ 11,000	\$ -	\$ -	WELD
YUMA	\$ -	\$ -	\$ -	\$ -	YUMA
<b>TOTALS</b>	<b>\$ 68,200</b>	<b>\$ 234,600</b>	<b>\$ -</b>	<b>\$ -</b>	<b>TOTALS</b>
	Assessed Value Total	Actual Value Total	Assessed Value 5.5% Limit	Actual Value TABOR Growth	