BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO

1313 Sherman Street, Room 315 Denver, Colorado 80203

Petitioner:

**DIRECTV, INC.,** 

٧.

Respondent:

PARK COUNTY BOARD OF EQUALIZATION.

#### ORDER ON STIPULATION

Docket Number: 60904

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.: P0063462+8

Category: Valuation Property Type: Commercial Personal

- 2. Petitioner is protesting the 2012 actual value of the subject property.
- 3. The parties agreed that the 2012 actual value of the subject property should be reduced to:

**Total Value:** 

\$5,208

(Reference Attached Stipulation)

4. The Board concurs with the Stipulation.

### **ORDER:**

I hereby certify that this is a true and

correct copy of the decision of the Board of Assessment Appeals.

Cara McKeller

Respondent is ordered to reduce the 2012 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 26th day of October 2012.

**BOARD OF ASSESSMENT APPEALS** 

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Diane M. DeVries

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Debra A. Baumbach

STATE OF COLORADO (BD OF ASSESSMENT APPEALS

| BOARD OF ASSESSMENT APPEALS,<br>STATE OF COLORADO<br>1313 Sherman Street, Room 315<br>Denver, Colorado 80203  | 2012 OCT 24 PM 13 OS |
|---|----------------------|
| Petitioner:   | Docket No.: 60904    |
| DIRECTV LLC   |                      |
| v.  |                      |
| Respondent:   |                      |
| PARK COUNTY BOARD OF COMMISSIONERS  |                      |
| Counsel for DIRECTV LLC:  |                      |
| Alan Poe, Reg. #7641 Rachel Poe, Reg. #41318 The Poe Law Office LLC 7200 S. Alton Way, Suite B-150 Centennial, CO 80112 Phone Number: (303) 993-3953 Facsimile Number: (720) 519-1095 Alan.poe@poelawoffice.com |                      |
| Counsel for Park County BOCC:   |                      |
| Marcus A. McAskin, Reg. #34072 WIDNER MICHOW & COX LLP 13133 E. Arapahoe Road, Suite 100 Centennial, Colorado 80112 Phone Number: (303) 754-3399 Facsimile Number: (303) 754-3395 mmcaskin@wmcattomeys.com      |                      |

Petitioner and Respondent hereby enter into this Stipulation regarding tax year 2012. The Petitioner and Respondent have agreed as to the valuation of the subject personal property in the respective tax year, and therefore jointly move the Board of Assessment Appeals to enter its order based on this Stipulation and vacate the hearing not presently set yet.

Petitioner and Respondent stipulate and agree as follows:

- 1. The Petitioner filed an appeal at the Assessor Level for tax year 2012. The values assigned to the taxable personal property that Petitioner is appealing are set forth in Attachment A, a copy of which is attached hereto and is incorporated herein by reference.
- 2. As set forth in Attachment A, Petitioner appealed the values assigned to the following nine (9) Park County Schedule Numbers for tax year 2012:

- 3. <u>Attachment A</u> reflects the actual values of the Park County Schedule Numbers referenced in Paragraphs 2 above (the "Subject Properties"), as assigned by the Park County Assessor for tax year 2012. The actual values of the Subject Properties were not significantly changed, and the actual values were confirmed by Respondent in writing, by written decisions dated August 2, 2012.
- 4. After further review and negotiation, the Petitioner and Respondent agree to the tax year 2012 actual values of the Subject Properties, as shown on Attachment B. The valuations, as set forth in detail in Attachment B, shall be binding with respect to tax year 2012 only.
- 5. Petitioner and Respondent agree that, based on this Stipulation, no hearing in this matter (Docket No. 60904) need be scheduled, and jointly request that the Board of Assessment Appeals approve this Stipulation and dismiss the pending appeal.

Respectfully submitted this 23rd day of October, 2012.

WIDNER MICHOW & COX, LLP

Marcus A. McAskin, Attorney for Respondent Park County Board of

County Commissioners

THE POE LAW OFFICE LLC

Alan Poe, Andriney for Petitioner

DIRECTV LLC

#### CERTIFICATE OF SERVICE

I certify that on October 2012. I served a copy of the foregoing Stipulation to the following by facsimile:

Board of Assessment Appeals State of Colorado 1313 Sherman Street, Room 315 Denver, CO 80203

Fax: 303.866.4485

Rachel Poe

# Attachment A

### **ASSESSOR LEVEL VALUES 2012**

| 17,097.00  |
|------------|
| 155,599.00 |
| 11,878.00  |
| 49,103.00  |
| 12,653.00  |
| 15,872.00  |
| 13,976.00  |
| 7,400.00   |
| 41,078.00  |
|            |

TOTAL OF \$324,656.00

# COUNTY BOARD OF EQUALIZATION 2012

| P0063462 | 17,097.00  |
|----------|------------|
| P0063463 | 155,599.00 |
| P0063464 | 11,924.00  |
| P0063465 | 49,103.00  |
| P0063466 | 12,653.00  |
| P0063467 | 15,872.00  |
| P0063468 | 13,976.00  |
| P0064207 | 7,400.00   |
| P0063677 | 41,078.00  |

TOTAL OF \$324,702.00

# Attachment B

### STIPULATED VALUES FOR 2012

| 257.00   |
|----------|
| 2,664.00 |
| 182.00   |
| 564.00   |
| 115.00   |
| 467.00   |
| 487.00   |
| 445.00   |
| 27.00    |
|          |

TOTAL OF \$5,208.00

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