

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

1313 Sherman Street, Room 315
Denver, Colorado 80203

Petitioner:

TOM BROWN INC.,

v.

Respondent:

MESA COUNTY BOARD OF EQUALIZATION.

Attorney or Party Without Attorney for the Petitioner:

Name: David Rodenberg
Address: 370 – 17th Street #4300
Denver, CO 80202
Phone Number: (720) 931-4518
E-mail:
Attorney Registration No.:

Docket Number: 37760

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:

SEE ATTACHED STIPULATION

2. Petitioner is protesting the 2000 actual value of the subject property.
3. The parties agreed that the 2000 actual value of the subject property should be reduced

to:

SEE ATTACHED STIPULATION

4. The Board concurs with the Stipulation.

ORDER:

Respondent is ordered to reduce the 2000 actual value of the subject property, as set forth above.

The Mesa County Assessor is directed to change his records accordingly.

DATED/MAILED this 4th day of April, 2001.

BOARD OF ASSESSMENT APPEALS

This decision was put on the record

April 4, 2001

Karen E Hart

Karen E. Hart

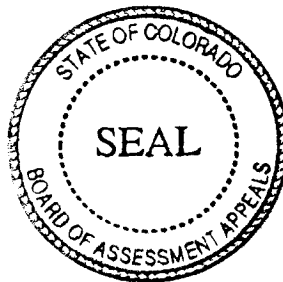
Harry J. Fuller

Harry J. Fuller

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

Barbara J. Schlosser
Barbara J. Schlosser

Docket Number 37760



4-17 G.J.

BOARD OF ASSESSMENT APPEALS
STATE OF COLORADO

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STATE OF COLORADO
DEPARTMENT OF REVENUE

Docket Number: 37760
County Schedule Number: 5000-000-00-006+56

STIPULATION AS TO TAX YEAR 2000

TOM BROWN INC.
Petitioner,

v.

MESA COUNTY BOARD OF EQUALIZATION,
Respondent.

Petitioner and Respondent hereby enter into this Stipulation regarding the tax year 2000 valuation of the subject property, and jointly move the Board of Assessment Appeals to enter its order based on this Stipulation.

The Petitioners and Respondent agree and stipulate as follows:

1. The property subject to this Stipulation contains Fifty-Seven (57) schedule numbers and is described as oil and gas property located in Mesa County, Colorado.

2. The values assigned to each schedule number for tax year 2000 are as follows:

a. Schedule number 5000-000-00-006

i. The County Assessor originally assigned the actual value on the subject property as \$35,791.

ii. After a timely appeal to the Board of Equalization, the Board of Equalization valued the subject property as \$35,791.

iii. After further review and negotiation, Petitioner and Respondent agree to a value of \$27,658 for tax year 2000 as actual value for the subject property.

b. Schedule number 5000-000-00-027

i. The County Assessor originally assigned the actual value on the subject property as \$36,167.

ii. After a timely appeal to the Board of Equalization, the Board of Equalization valued the subject property as \$36,167.

iii. After further review and negotiation, Petitioner and Respondent agree to a value of \$23,744 for tax year 2000 as actual value for the subject property.

c. Schedule number 5000-000-00-031

i. The County Assessor originally assigned the actual value on the subject property as \$34,127.

ii. After a timely appeal to the Board of Equalization, the Board of Equalization valued the subject property as \$34,127.

iii. After further review and negotiation, Petitioner and Respondent agree to a value of \$9,343 for tax year 2000 as actual value for the subject property.

d. Schedule number 5000-000-00-035

i. The County Assessor originally assigned the actual value on the subject property as \$25,741.

ii. After a timely appeal to the Board of Equalization, the Board of Equalization valued the subject property as \$25,741.

iii. After further review and negotiation, Petitioner and Respondent agree to a value of \$13,355 for tax year 2000 as actual value for the subject property.

e. Schedule number 5000-000-00-037

i. The County Assessor originally assigned the actual value on the subject property as \$24,695.

ii. After a timely appeal to the Board of Equalization, the Board of Equalization valued the subject property as \$24,695.

iii. After further review and negotiation, Petitioner and Respondent agree to a value of \$11,507 for tax year 2000 as actual value for the subject property.

f. Schedule number 5000-000-00-038

i. The County Assessor originally assigned the actual value on the subject property as \$25,498.

ii. After a timely appeal to the Board of Equalization, the Board of Equalization valued the subject property as \$25,498.

iii. After further review and negotiation, Petitioner and Respondent agree to a value of \$12,884 for tax year 2000 as actual value for the subject property.

g. Schedule number 5000-000-00-040

i. The County Assessor originally assigned the actual value on the subject property as \$43,378.

ii. After a timely appeal to the Board of Equalization, the Board of Equalization valued the subject property as \$43,378.

iii. After further review and negotiation, Petitioner and Respondent agree to a value of \$27,522 for tax year 2000 as actual value for the subject property.

h. Schedule number 5000-000-00-042

i. The County Assessor originally assigned the actual value on the subject property as \$23,640.

ii. After a timely appeal to the Board of Equalization, the Board of Equalization valued the subject property as \$23,640.

iii. After further review and negotiation, Petitioner and Respondent agree to a value of \$11,596 for tax year 2000 as actual value for the subject property.

i. Schedule number 5000-000-00-043

i. The County Assessor originally assigned the actual value on the subject property as \$24,972.

ii. After a timely appeal to the Board of Equalization, the Board of Equalization valued the subject property as \$24,972.

iii. After further review and negotiation, Petitioner and Respondent agree to a value of \$13,153 for tax year 2000 as actual value for the subject property.

j. Schedule number 5000-000-00-044

i. The County Assessor originally assigned the actual value on the subject property as \$15,738.

ii. After a timely appeal to the Board of Equalization, the Board of Equalization valued the subject property as \$15,738.

iii. After further review and negotiation, Petitioner and Respondent agree to a value of \$3,832 for tax year 2000 as actual value for the subject property.

k. Schedule number 5000-000-00-045

i. The County Assessor originally assigned the actual value on the subject property as \$21,135.

ii. After a timely appeal to the Board of Equalization, the Board of Equalization valued the subject property as \$21,135.

iii. After further review and negotiation, Petitioner and Respondent agree to a value of \$8,924 for tax year 2000 as actual value for the subject property.

l. Schedule number 5000-000-00-046

i. The County Assessor originally assigned the actual value on the subject property as \$17,320.

ii. After a timely appeal to the Board of Equalization, the Board of Equalization valued the subject property as \$17,320.

iii. After further review and negotiation, Petitioner and Respondent agree to a value of \$3,855 for tax year 2000 as actual value for the subject property.

m. Schedule number 5000-000-00-047

i. The County Assessor originally assigned the actual value on the subject property as \$11,912.

ii. After a timely appeal to the Board of Equalization, the Board of Equalization valued the subject property as \$11,912.

iii. After further review and negotiation, Petitioner and Respondent agree to a value of \$667 for tax year 2000 as actual value for the subject property.

n. Schedule number 5000-000-00-050

i. The County Assessor originally assigned the actual value on the subject property as \$10,398.

ii. After a timely appeal to the Board of Equalization, the Board of Equalization valued the subject property as \$10,398.

iii. After further review and negotiation, Petitioner and Respondent agree to a value of \$520 for tax year 2000 as actual value for the subject property.

o. Schedule number 5000-000-00-051

i. The County Assessor originally assigned the actual value on the subject property as \$2,268.

ii. After a timely appeal to the Board of Equalization, the Board of Equalization valued the subject property as \$2,268.

iii. After further review and negotiation, Petitioner and Respondent agree to a value of \$113 for tax year 2000 as actual value for the subject property.

p. Schedule number 5000-000-00-052

i. The County Assessor originally assigned the actual value on the subject property as \$29,998.

ii. After a timely appeal to the Board of Equalization, the Board of Equalization valued the subject property as \$29,998.

iii. After further review and negotiation, Petitioner and Respondent agree to a value of \$16,803 for tax year 2000 as actual value for the subject property.

q. Schedule number 5000-000-00-061

i. The County Assessor originally assigned the actual value on the subject property as \$15,912.

ii. After a timely appeal to the Board of Equalization, the Board of Equalization valued the subject property as \$15,912.

iii. After further review and negotiation, Petitioner and Respondent agree to a value of \$2,691 for tax year 2000 as actual value for the subject property.

r. Schedule number 5000-000-00-062

i. The County Assessor originally assigned the actual value on the subject property as \$10,032.

ii. After a timely appeal to the Board of Equalization, the Board of Equalization valued the subject property as \$10,032.

iii. After further review and negotiation, Petitioner and Respondent agree to a value of \$484 for tax year 2000 as actual value for the subject property.

s. Schedule number 5000-000-00-066

i. The County Assessor originally assigned the actual value on the subject property as \$25,996.

ii. After a timely appeal to the Board of Equalization, the Board of Equalization valued the subject property as \$25,996.

iii. After further review and negotiation, Petitioner and Respondent agree to a value of \$14,513 for tax year 2000 as actual value for the subject property.

t. Schedule number 5000-000-00-067

i. The County Assessor originally assigned the actual value on the subject property as \$17,327.

ii. After a timely appeal to the Board of Equalization, the Board of Equalization valued the subject property as \$17,327.

iii. After further review and negotiation, Petitioner and Respondent agree to a value of \$5,512 for tax year 2000 as actual value for the subject property.

u. Schedule number 5000-000-00-080

i. The County Assessor originally assigned the actual value on the subject property as \$10,197.

ii. After a timely appeal to the Board of Equalization, the Board of Equalization valued the subject property as \$10,197.

iii. After further review and negotiation, Petitioner and Respondent agree to a value of \$509 for tax year 2000 as actual value for the subject property.

v. Schedule number 5000-000-00-081

i. The County Assessor originally assigned the actual value on the subject property as \$3,366.

ii. After a timely appeal to the Board of Equalization, the Board of Equalization valued the subject property as \$3,366.

iii. After further review and negotiation, Petitioner and Respondent agree to a value of \$169 for tax year 2000 as actual value for the subject property.

w. Schedule number 5000-000-00-082

i. The County Assessor originally assigned the actual value on the subject property as \$33,395.

ii. After a timely appeal to the Board of Equalization, the Board of Equalization valued the subject property as \$33,395.

iii. After further review and negotiation, Petitioner and Respondent agree to a value of \$16,983 for tax year 2000 as actual value for the subject property.

x. Schedule number 5000-000-00-083

i. The County Assessor originally assigned the actual value on the subject property as \$44,525.

ii. After a timely appeal to the Board of Equalization, the Board of Equalization valued the subject property as \$44,525.

iii. After further review and negotiation, Petitioner and Respondent agree to a value of \$32,783 for tax year 2000 as actual value for the subject property.

y. Schedule number 5000-000-00-088

i. The County Assessor originally assigned the actual value on the subject property as \$13,330.

ii. After a timely appeal to the Board of Equalization, the Board of Equalization valued the subject property as \$13,330.

iii. After further review and negotiation, Petitioner and Respondent agree to a value of \$1,312 for tax year 2000 as actual value for the subject property.

z. Schedule number 5000-000-00-111

i. The County Assessor originally assigned the actual value on the subject property as \$12,527.

ii. After a timely appeal to the Board of Equalization, the Board of Equalization valued the subject property as \$12,527.

iii. After further review and negotiation, Petitioner and Respondent agree to a value of \$548 for tax year 2000 as actual value for the subject property.

aa. Schedule number 5000-000-00-152

i. The County Assessor originally assigned the actual value on the subject property as \$20,715.

ii. After a timely appeal to the Board of Equalization, the Board of Equalization valued the subject property as \$20,715.

iii. After further review and negotiation, Petitioner and Respondent agree to a value of \$2,983 for tax year 2000 as actual value for the subject property.

bb. Schedule number 5000-000-00-153

i. The County Assessor originally assigned the actual value on the subject property as \$9,765.

ii. After a timely appeal to the Board of Equalization, the Board of Equalization valued the subject property as \$9,765.

iii. After further review and negotiation, Petitioner and Respondent agree to a value of \$487 for tax year 2000 as actual value for the subject property.

cc. Schedule number 5000-000-00-165

i. The County Assessor originally assigned the actual value on the subject property as \$8,571.

ii. After a timely appeal to the Board of Equalization, the Board of Equalization valued the subject property as \$8,571.

iii. After further review and negotiation, Petitioner and Respondent agree to a value of \$430 for tax year 2000 as actual value for the subject property.

dd. Schedule number 5000-000-00-168

i. The County Assessor originally assigned the actual value on the subject property as \$10,820.

ii. After a timely appeal to the Board of Equalization, the Board of Equalization valued the subject property as \$10,820.

iii. After further review and negotiation, Petitioner and Respondent agree to a value of \$540 for tax year 2000 as actual value for the subject property.

ee. Schedule number 5000-000-00-176

i. The County Assessor originally assigned the actual value on the subject property as \$22,687.

ii. After a timely appeal to the Board of Equalization, the Board of Equalization valued the subject property as \$22,687.

iii. After further review and negotiation, Petitioner and Respondent agree to a value of \$8,285

for tax year 2000 as actual value for the subject property.

ff. Schedule number 5000-000-00-177

i. The County Assessor originally assigned the actual value on the subject property as \$24,302.

ii. After a timely appeal to the Board of Equalization, the Board of Equalization valued the subject property as \$24,302.

iii. After further review and negotiation, Petitioner and Respondent agree to a value of \$11,785 for tax year 2000 as actual value for the subject property.

gg. Schedule number 5000-000-00-201

i. The County Assessor originally assigned the actual value on the subject property as \$14,680.

ii. After a timely appeal to the Board of Equalization, the Board of Equalization valued the subject property as \$14,680.

iii. After further review and negotiation, Petitioner and Respondent agree to a value of \$4,393 for tax year 2000 as actual value for the subject property.

hh. Schedule number 5000-000-00-210

i. The County Assessor originally assigned the actual value on the subject property as \$11,232.

ii. After a timely appeal to the Board of Equalization, the Board of Equalization valued the subject property as \$11,232.

iii. After further review and negotiation, Petitioner and Respondent agree to a value of \$560 for tax year 2000 as actual value for the subject property.

ii. Schedule number 5000-000-00-212

i. The County Assessor originally assigned the actual value on the subject property as \$14,043.

ii. After a timely appeal to the Board of Equalization, the Board of Equalization valued the subject property as \$14,043.

iii. After further review and negotiation, Petitioner and Respondent agree to a value of \$1,559 for tax year 2000 as actual value for the subject property.

jj. Schedule number 5000-000-00-216

i. The County Assessor originally assigned the actual value on the subject property as \$72,729.

ii. After a timely appeal to the Board of Equalization, the Board of Equalization valued the subject property as \$72,729.

iii. After further review and negotiation, Petitioner and Respondent agree to a value of \$59,337 for tax year 2000 as actual value for the subject property.

kk. Schedule number 5000-000-00-217

i. The County Assessor originally assigned the actual value on the subject property as \$70,928.

ii. After a timely appeal to the Board of Equalization, the Board of Equalization valued the subject property as \$70,928.

iii. After further review and negotiation, Petitioner and Respondent agree to a value of \$56,312 for tax year 2000 as actual value for the subject property.

ll. Schedule number 5000-000-00-218

i. The County Assessor originally assigned the actual value on the subject property as \$69,288.

ii. After a timely appeal to the Board of Equalization, the Board of Equalization valued the subject property as \$69,288.

iii. After further review and negotiation, Petitioner and Respondent agree to a value of \$53,874 for tax year 2000 as actual value for the subject property.

mm. Schedule number 5000-000-00-240

i. The County Assessor originally assigned the actual value on the subject property as \$10,793.

ii. After a timely appeal to the Board of Equalization, the Board of Equalization valued the subject property as \$10,793.

iii. After further review and negotiation, Petitioner and Respondent agree to a value of \$649 for tax year 2000 as actual value for the subject property.

nn. Schedule number 5000-000-00-280

i. The County Assessor originally assigned the actual value on the subject property as \$55,904.

ii. After a timely appeal to the Board of Equalization, the Board of Equalization valued the subject property as \$55,904.

iii. After further review and negotiation, Petitioner and Respondent agree to a value of \$30,782 for tax year 2000 as actual value for the subject property.

oo. Schedule number 5000-000-00-281

i. The County Assessor originally assigned the actual value on the subject property as \$46,317.

ii. After a timely appeal to the Board of Equalization, the Board of Equalization valued the subject property as \$46,317.

iii. After further review and negotiation, Petitioner and Respondent agree to a value of \$28,862 for tax year 2000 as actual value for the subject property.

pp. Schedule number 5000-000-00-282

i. The County Assessor originally assigned the actual value on the subject property as \$54,860.

ii. After a timely appeal to the Board of Equalization, the Board of Equalization valued the subject property as \$54,860.

iii. After further review and negotiation, Petitioner and Respondent agree to a value of \$32,460 for tax year 2000 as actual value for the subject property.

qq. Schedule number 5000-000-00-533

i. The County Assessor originally assigned the actual value on the subject property as \$16,501.

ii. After a timely appeal to the Board of Equalization, the Board of Equalization valued the subject property as \$16,501.

iii. After further review and negotiation, Petitioner and Respondent agree to a value of \$4,951 for tax year 2000 as actual value for the subject property.

rr. Schedule number 5000-000-00-534

i. The County Assessor originally assigned the actual value on the subject property as \$20,173.

ii. After a timely appeal to the Board of Equalization, the Board of Equalization valued the subject property as \$20,173.

iii. After further review and negotiation, Petitioner and Respondent agree to a value of \$8,461

for tax year 2000 as actual value for the subject property.

ss. Schedule number 5000-000-00-535

i. The County Assessor originally assigned the actual value on the subject property as \$7,467.

ii. After a timely appeal to the Board of Equalization, the Board of Equalization valued the subject property as \$7,467.

iii. After further review and negotiation, Petitioner and Respondent agree to a value of \$373 for tax year 2000 as actual value for the subject property.

tt. Schedule number 5000-000-00-537

i. The County Assessor originally assigned the actual value on the subject property as \$20,363.

ii. After a timely appeal to the Board of Equalization, the Board of Equalization valued the subject property as \$20,363.

iii. After further review and negotiation, Petitioner and Respondent agree to a value of \$9,094 for tax year 2000 as actual value for the subject property.

uu. Schedule number 5000-000-00-539

i. The County Assessor originally assigned the actual value on the subject property as \$25,396.

ii. After a timely appeal to the Board of Equalization, the Board of Equalization valued the subject property as \$25,396.

iii. After further review and negotiation, Petitioner and Respondent agree to a value of \$14,834 for tax year 2000 as actual value for the subject property.

vv. Schedule number 5000-000-00-540

i. The County Assessor originally assigned the actual value on the subject property as \$33,760.

ii. After a timely appeal to the Board of Equalization, the Board of Equalization valued the subject property as \$33,760.

iii. After further review and negotiation, Petitioner and Respondent agree to a value of \$22,769 for tax year 2000 as actual value for the subject property.

ww. Schedule number 5000-000-00-665

i. The County Assessor originally assigned the actual value on the subject property as \$45,181.

ii. After a timely appeal to the Board of Equalization, the Board of Equalization valued the subject property as \$45,181.

iii. After further review and negotiation, Petitioner and Respondent agree to a value of \$36,705 for tax year 2000 as actual value for the subject property.

xx. Schedule number 5000-000-00-668

i. The County Assessor originally assigned the actual value on the subject property as \$45,099.

ii. After a timely appeal to the Board of Equalization, the Board of Equalization valued the subject property as \$45,099.

iii. After further review and negotiation, Petitioner and Respondent agree to a value of \$31,422 for tax year 2000 as actual value for the subject property.

yy. Schedule number 5000-000-00-673

i. The County Assessor originally assigned the actual value on the subject property as \$24,255.

ii. After a timely appeal to the Board of Equalization, the Board of Equalization valued the subject property as \$24,255.

iii. After further review and negotiation, Petitioner and Respondent agree to a value of \$12,034 for tax year 2000 as actual value for the subject property.

zz. Schedule number 5000-000-00-708

i. The County Assessor originally assigned the actual value on the subject property as \$41,593.

ii. After a timely appeal to the Board of Equalization, the Board of Equalization valued the subject property as \$41,593.

iii. After further review and negotiation, Petitioner and Respondent agree to a value of \$30,920 for tax year 2000 as actual value for the subject property.

aaa. Schedule number 5000-000-00-728

i. The County Assessor originally assigned the actual value on the subject property as \$4,574.

ii. After a timely appeal to the Board of Equalization, the Board of Equalization valued the subject property as \$4,574.

iii. After further review and negotiation, Petitioner and Respondent agree to a value of \$229 for tax year 2000 as actual value for the subject property.

bbb. Schedule number 5000-000-00-730

i. The County Assessor originally assigned the actual value on the subject property as \$77,750.

ii. After a timely appeal to the Board of Equalization, the Board of Equalization valued the subject property as \$77,750.

iii. After further review and negotiation, Petitioner and Respondent agree to a value of \$64,672 for tax year 2000 as actual value for the subject property.

ccc. Schedule number 5000-000-00-731

i. The County Assessor originally assigned the actual value on the subject property as \$21,916.

ii. After a timely appeal to the Board of Equalization, the Board of Equalization valued the subject property as \$21,916.

iii. After further review and negotiation, Petitioner and Respondent agree to a value of \$7,406 for tax year 2000 as actual value for the subject property.

ddd. Schedule number 5000-000-00-732

i. The County Assessor originally assigned the actual value on the subject property as \$44,721.

ii. After a timely appeal to the Board of Equalization, the Board of Equalization valued the subject property as \$44,721.

iii. After further review and negotiation, Petitioner and Respondent agree to a value of \$30,580 for tax year 2000 as actual value for the subject property.

eee. Schedule number 5000-000-00-733

i. The County Assessor originally assigned the actual value on the subject property as \$15,318.

ii. After a timely appeal to the Board of Equalization, the Board of Equalization valued the subject property as \$15,318.

iii. After further review and negotiation, Petitioner and Respondent agree to a value of \$1,486

for tax year 2000 as actual value for the subject property.

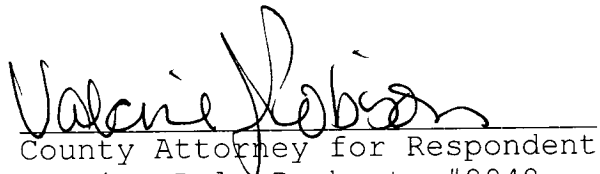
4. The valuations, as established above, shall be binding only with respect to tax year 2000.


5. Brief narrative as to why the reduction was made: Further calculations were provided by Petitioner to determine proper value utilizing statutorily recognized methods of valuation. With the additional information, the statutory calculations determined the values as above stated.

6. Both parties agree that the hearing scheduled before the Board of Assessment Appeals on April 17, 2001, be vacated.

DATED this 2nd day of April, 2001.


Agent for Petitioner


County Attorney for Respondent
Maurice Lyle Dechant, #8948
Mesa County Attorney
Valerie J. Robison, #21404
Assistant Mesa County Attorney
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Docket Number(s): 5000-000-00-006+56