

<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>STEAMBOAT SKI & RESORT CORP.,</p> <p>v.</p> <p>Respondent:</p> <p>ROUTT COUNTY BOARD OF EQUALIZATION.</p>	▲
<p>Attorney or Party Without Attorney for the Petitioner:</p> <p>Name: Consultus Asset Valuation Address: 7445 Peakview Ave. Englewood, CO 80111 Phone Number: (303) 770-2420 E-mail: Attorney Registration No.:</p>	<p>Docket Number: 38452</p>
<p>ORDER ON STIPULATION</p>	

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.:	R6253787, R6253788, R6254548, R6256346, R6256347, R6256974
Category: Valuation	Property Type: Commercial/Vacant Land

2. Petitioner is protesting the 2001 actual value of the subject property.

3. The parties agreed that the 2001 actual value of the subject property should be reduced to:

REFERENCE ATTACHED STIPULATION.

4. The Board concurs with the Stipulation.

ORDER:

Respondent is ordered to reduce the 2001 actual value of the subject property, as set forth above.

The Routt County Assessor is directed to change her records accordingly.

DATED/MAILED this 11th day of April, 2002.

This decision was put on the record

April 11, 2002

BOARD OF ASSESSMENT APPEALS

Karen E Hart

Karen E. Hart

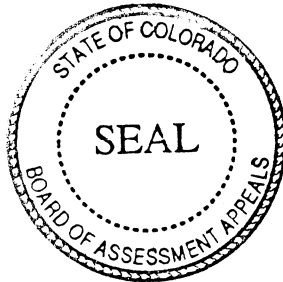
I hereby certify that this is a true and correct copy of the decision of the Board of Assessment Appeals

Debra A. Baumbach

Debra A. Baumbach

Penny S. Bunnell
Penny S. Bunnell

Docket Number 38452



**BOARD OF ASSESSMENT APPEALS
STATE OF COLORADO**

Docket Number: 38452

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

STIPULATION (As to Tax Year 2001 Actual Value)

STEAMBOAT SKI & RESORT CORPORATION,

Petitioner,

vs.

ROUTT COUNTY BOARD OF EQUALIZATION,

Respondent.

Petitioner and Respondent hereby enter into this Stipulation regarding the tax year 2001 valuation of the subject properties, and jointly move the Board of Assessment Appeals to enter its order based on this Stipulation.

Petitioner 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 currently are classified as set forth on the Attachments to this Stipulation.
3. Attachment A reflects the actual values of the subject properties, as assigned by the Assessor for tax year 2001.
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, Petitioner and Respondent agree to the tax year 2001 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 2001.

7. After further research of the valuation process and additional analysis, the parties have agreed to the original values as set by the Assessor for Schedule Numbers R6253788, R6256347 and R6256974 for tax year 2001.


Schedule Number R6253787: As a result of a 2000 Board of Assessment Appeal's ruling on a similarly zoned and classified property, the land value has been reduced to \$22,500 per acre. The improvement value will remain at the original value as set by the Assessor for tax year 2001.

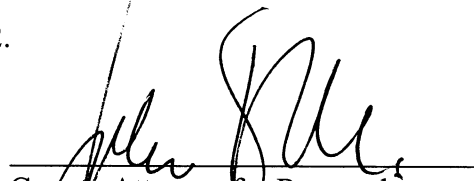
Schedule Number R6254548: As a result of a 2000 Board of Assessment Appeal's ruling on a similarly zoned and classified property, the land value has been reduced to \$22,500 per acre for tax year 2001.

Schedule Number R6256346: After further research, the tax year 2001 total value was reduced due to a reduction in the excess land value. The total value as originally set by the Assessor had reflected a land value that did not take into account the land necessary for the improvement.


8. A hearing has not yet been scheduled before the Board of Assessment Appeals.

DATED this 11 day of April, 2002.


Consultus Asset Valuation
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Board of Equalization

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County Assessor

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(970) 879-2756

Docket Number 38452

ATTACHMENT A
Actual Values as assigned by the Assessor

Docket Number 38452

Schedule Number	Parcel Number	Classification	Land Value	Improvement Value	Total Actual Value
R6253787	154900004	Commercial	\$11,397,230.00	\$3,396,670.00	\$14,793,900.00
R6253788	154900007	Commercial	\$192,600.00	\$1,412,400.00	\$1,605,000.00
R6254548	936271001	Commercial	\$9,355,500.00	\$0	\$9,355,500.00
R6256346	142600001	Commercial	\$97,650.00	\$790,050.00	\$887,700.00
R6256347	142600002	Vacant	\$1,697,400.00	\$0	\$1,697,400.00
R6256974	204900002	Vacant	\$1,342,000	\$311,260.00	\$1,653,260.00
			\$24,082,380.00	\$5,910,380.00	\$29,992,760.00

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

Docket Number 38452

Schedule Number	Parcel Number	Classification	Land Value	Improvement Value	Total Actual Value
R6253787	154900004	Commercial	\$11,397,230.00	\$3,396,670.00	\$14,793,900.00
R6253788	154900007	Commercial	\$192,600.00	\$1,412,400.00	\$1,605,000.00
R6254548	936271001	Commercial	\$9,355,500.00	\$0	\$9,355,500.00
R6256346	142600001	Commercial	\$97,650.00	\$790,050.00	\$887,700.00
R6256347	142600002	Vacant	\$1,697,400.00	\$0	\$1,697,400.00
R6256974	204900002	Vacant	\$1,342,000	\$311,260.00	\$1,653,260.00
			\$24,082,380.00	\$5,910,380.00	\$29,992,760.00

ATTACHMENT C
Actual Values as agreed to by all Parties

Docket Number 38452

Schedule Number	Parcel Number	Classification	Land Value	Improvement Value	Total Actual Value
R6253787	154900004	Commercial	\$4,242,230.00	\$3,395,770.00	\$7,638,000.00
R6253788	154900007	Commercial			Withdrawn
R6254548	936271001	Commercial	\$0	\$4,072,500.00	\$4,072,500.00
R6256346	142600001	Commercial	\$661,200.00	\$137,500.00	\$798,700.00