

<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>THE DIGITAL FRONTIER, INC.,</p> <p>v.</p> <p>Respondent:</p> <p>DENVER COUNTY BOARD OF COMMISSIONERS.</p>	▲
<p>Attorney or Party Without Attorney for the Petitioner:</p> <p>Name: The Digital Frontier, Inc. Address: 11467 West 48th Avenue Wheat Ridge, CO 80033 Phone Number: (303) 432-0500 E-mail: Attorney Registration No.:</p>	<p>Docket Number: 39366</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.: 324A-351-130-00
Category: Refund/Abatement **Property Type: Personal**

2. Petitioner is protesting the 1997, 1998 and 1999 actual value of the subject property.

3. The parties agreed that the 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 1997, 1998 and 1999 actual value of the subject property, as set forth above.

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

DATED/MAILED this 29th day of January, 2002.

This decision was put on the record

January 28, 2002

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

Penny S. Bunnell
Penny S. Bunnell

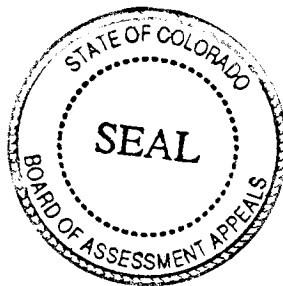
Docket Number 39366

BOARD OF ASSESSMENT APPEALS

Karen E Hart

Karen E. Hart

Mark R. Linné
Mark R. Linné



**BOARD OF ASSESSMENT APPEALS
STATE OF COLORADO**

Docket Number: 39366

County Schedule No: 351-130-000

STIPULATION (As to Actual Value for Tax Years 1997, 1998, and 1999)

THE DIGITAL FRONTIER, INC.

Petitioner(s)

vs.

**CITY AND COUNTY OF DENVER BOARD OF EQUALIZATION sitting as the
BOARD OF COUNTY COMMISSIONERS,**

Respondent,

Petitioner(s), The Digital Frontier, Inc., and Respondent, City and County of Denver Board of Equalization, sitting as the Board of County Commissioners (hereafter "Board of County Commissioners"), hereby enter into this Stipulation regarding valuation of the subject property for tax years 1997, 1998, and 1999 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 property subject to this Stipulation was located at:

1422 Delgany Street, #31
Denver, CO 80202
2. The Property is classified as personal property.
3. The County Assessor originally assigned the following actual value on the subject property for tax year 1997: \

Furniture & Fixtures	\$	2,594
Machinery & Equipment	\$	480,967
Household Furniture	\$	0
Affixed Property	\$	<u>0</u>
Total	\$	483,561

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4. The County Assessor originally assigned the following actual value on the subject property for tax year 1998:

Furniture & Fixtures	\$ 8,722
Machinery & Equipment	\$ 499,196
Household Furniture	\$ 0
Affixed Property	<u>\$ 0</u>
Total	\$ 507,918

5. The County Assessor originally assigned the following actual value on the subject property for tax year 1999:

Furniture & Fixtures	\$ 27,799
Machinery & Equipment	\$ 518,184
Household Furniture	\$ 0
Affixed Property	<u>\$ 0</u>
Total	\$ 545,983

6. After appeal to the Board of County Commissioners for 1997, the Board of County Commissioners valued the subject property as follows:

Furniture & Fixtures	\$ 2,594
Machinery & Equipment	\$ 480,967
Household Furniture	\$ 0
Affixed Property	<u>\$ 0</u>
Total	\$ 483,561

7. After appeal to the Board of County Commissioners for 1998, the Board of County Commissioners valued the subject property as follows:

Furniture & Fixtures	\$ 8,722
Machinery & Equipment	\$ 499,196
Household Furniture	\$ 0
Affixed Property	<u>\$ 0</u>
Total	\$ 507,918

8. After appeal to the Board of County Commissioners for 1999, the Board of County Commissioners valued the subject property as follows:

Furniture & Fixtures	\$ 27,799
Machinery & Equipment	\$ 518,184
Household Furniture	\$ 0
Affixed Property	<u>\$ 0</u>
Total	\$ 545,983

9. After further review and negotiation, the Petitioner(s) and respondent agree to the following actual value for the subject property for tax year 1997.

Furniture & Fixtures	\$ 3,071
Machinery & Equipment	\$ 55,982
Household Furniture	\$ 265
Affixed Property	<u>\$ 0</u>
Total	\$ 59,318

10. After further review and negotiation, the Petitioner(s) and respondent agree to the following actual value for the subject property for tax year 1998.

Furniture & Fixtures	\$ 2,720
Machinery & Equipment	\$ 95,791
Household Furniture	\$ 237
Affixed Property	<u>\$ 0</u>
Total	\$ 98,748

11. After further review and negotiation, the Petitioner(s) and respondent agree to the following actual value for the subject property for tax year 1999.

Furniture & Fixtures	\$ 4,807
Machinery & Equipment	\$ 99,723
Household Furniture	\$ 1,082
Affixed Property	<u>\$ 0</u>
Total	\$ 105,612

12. The valuation, as established above, shall be binding with respect to tax year 1997, 1998, and 1999.

13. Brief narrative as to why the decrease was made:

To bring the personal property actual value in line with the stipulated value.

14. Both parties agree that the hearing scheduled before the Board of Assessment Appeals on February 4, 2002 at 8:30 a.m. be vacated.

DATED this 15th day of January, 2002.

Malcolm, President

Petitioner or
Attorney for Petitioner

Eugene J. Kottenstette

Attorney for Respondent,
City and County of Denver Board of
Equalization, sitting as the Board of
County Commissioners

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Docket Number: 39366

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