

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 Denver County Assessor is directed to change his records accordingly.

DATED/MAILED this 24th day of April, 2002.

This decision was put on the record

April 23, 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

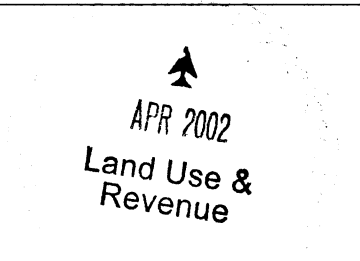
Debra A. Baumbach,

Debra A. Baumbach

Penny S. Bunnell
Penny S. Bunnell

Docket Number 39840



BOARD OF ASSESSMENT APPEALS STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203	 <p style="text-align: center;"> APR 2002 Land Use & Revenue </p> <p>Docket Number:</p> <p style="text-align: center;">39840</p> <p>Schedule Number:</p> <p>219-435-005, 219-435-056, 219-435-057, 219-435-095, 219-435-320, and 219-435-322</p> <p style="writing-mode: vertical-rl; transform: rotate(180deg);"> BOARD OF ASSESSMENT APPEALS STATE OF COLORADO APR 25 2002 11:22 </p>
Petitioner: INTERNATIONAL BUSINESS MACHINES (IBM) CORPORATION v. Respondent: DENVER COUNTY BOARD OF EQUALIZATION	
Attorneys for Denver County Board of Equalization J. WALLACE WORTHAM, JR. #5969 City Attorney MARIA KAYSER #15597 Assistant City Attorney 1437 Bannock Street, Room 353 Denver, Colorado 80203 Telephone: 720-913-3275 Facsimile: 720-913-3180	
STIPULATION (As To Tax Year 2001 Actual Value)	

Petitioner, INTERNATIONAL BUSINESS MACHINES (IBM) CORPORATION, and Respondent, Denver Board of Equalization, 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.

The Petitioner and Respondent agree and stipulate as follows:

1. The properties subject to this Stipulation are described as follows and as set forth in the County Schedule Numbers and the Attachments to this Stipulation.

(At various locations.)

2. The subject properties are classified as personal property.

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, the Petitioners 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 only to tax year 2001.
7. Brief narrative as to why the reduction was made:

Values reduced to reflect the taxpayer's appraisal showing accelerated depreciation and true market value of computer equipment. The Colorado Division of Property Taxation has approved this method of valuation for computer equipment.

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

DATED this 16th day of April, 2001.


Becky O'Rourke

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Docket No: 39840


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DOCKET NO. 39840

ATTACHMENT A

ACTUAL VALUES, AS ASSIGNED BY THE ASSESSOR

Docket No.	Schedule No.	Furniture & Fixtures	Machinery & Equipment	Total
	219-435-005	\$1,558,061	\$1,616,387	\$3,174,448
	219-435-056		\$ 65,543	\$ 65,543
	219-435-057		\$ 164,983	\$ 164,983
	219-435-095	\$ 261	\$1,086,906	\$1,087,167
	219-435-320		\$ 53,942	\$ 53,942
	219-435-322		\$ 46,151	\$ 46,151

DOCKET NO. 39840

ATTACHMENT B

ACTUAL VALUES, AS ASSIGNED BY THE
BOARD OF COUNTY COMMISSIONERS AFTER A TIMELY APPEAL

Docket No.	Schedule No.	Furniture & Fixtures	Machinery & Equipment	Total
	219-435-005	\$1,558,061	\$1,616,387	\$3,174,448
	219-435-056		\$ 65,543	\$ 65,543
	219-435-057		\$ 164,983	\$ 164,983
	219-435-095	\$ 261	\$1,086,906	\$1,087,167
	219-435-320		\$ 53,942	\$ 53,942
	219-435-322		\$ 46,151	\$ 46,151

DOCKET NO. 39840

ATTACHMENT C

ACTUAL VALUES, AS AGREED BY ALL PARTIES

Docket No.	Schedule No.	Furniture & Fixtures	Machinery & Equipment	Total
	219-435-005	\$1,558,061	\$1,236,240	\$2,794,301
	219-435-056		\$ 53,596	\$ 53,596
	219-435-057		\$ 132,219	\$ 132,219
	219-435-095		\$ 822,289	\$ 822,550
	219-435-320	\$ 261	\$ 47,786	\$ 47,786
	219-435-322		\$ 32,743	\$ 32,743