

<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>IBM CREDIT CORP.,</p> <p>v.</p> <p>Respondent:</p> <p>ARAPAHOE COUNTY BOARD OF COMMISSIONERS.</p>	
<p>Attorney or Party Without Attorney for the Petitioner:</p> <p>Name: Michael T. Hellon Address: 6700 N. Oracle Rd. #110 Tucson, AZ 85704 Phone Number: (520) 297-1716 E-mail: Attorney Registration No.:</p>	<p>Docket Number: 40088</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.: 27394-24362-106

Category: Refund/Abatement

Property Type: Personal

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:

Personal Property \$8,876,447.00

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 Arapahoe County Assessor is directed to change his records accordingly.

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

This decision was put on the record

 July 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: 40088



**BOARD OF ASSESSMENT APPEALS
STATE OF COLORADO
DOCKET NUMBER 40088**

STIPULATION AND ORDER (As To Tax Year 2001 Actual Value)

IBM CREDIT CORP.,

Petitioner,

vs.

ARAPAHOE COUNTY BOARD OF EQUALIZATION,

Respondent.

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THE PARTIES TO THIS ACTION entered into a Stipulation, which has been approved by the Board of Assessment Appeals. A conference call with the petitioner and respondent have resulted in the following agreement:

Subject property is classified as personal property and described as follows:

County Schedule Number 27394-24362-106; 2000 Abatement


A brief narrative as to why the reduction was made: Applied DPT Guidelines to information furnished by agent.

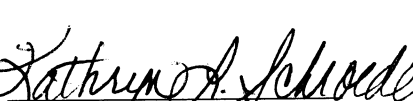
The parties have agreed that the 2001 actual value of the subject property should be reduced as follows:


ORIGINAL VALUE		NEW VALUE (2001)	
Land	\$	Land	\$
Improvements	\$	Improvements	\$
Personal	\$ <u>11,159,297</u>	Personal	\$ <u>8,876,447</u>
Total	\$ 11,159,297	Total	\$ 8,876,447

The Board concurs with the Stipulation.

DATED this 16th day of July 2002.


Michael Hellon
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Kathryn L. Schroeder, #11042
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