

<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>SKI TIME SQUARE ENTERPRISES,</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: Ronald S. Loser #1685 Address: 1700 Lincoln #1300 Denver, CO 80203 Phone Number: 303-866-9400 Attorney Reg. No.:</p>	<p>Docket Number: 40742</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.: see attached

Category: Valuation **Property Type: Commercial**

2. Petitioner is protesting the 2002 actual value of the subject property.

3. The parties agreed that the 2002 actual value of the subject property should be reduced to:

see attached

4. The Board concurs with the Stipulation.

ORDER:

Respondent is ordered to reduce the 2002 actual value of the subject property, as set forth above.

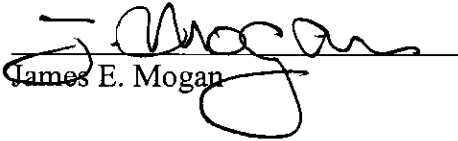
The Arapahoe County Assessor is directed to change his/her records accordingly.

DATED/MAILED this 19th day of February, 2003.

This decision was put on the record

February 19, 2003

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


James E. Mogan

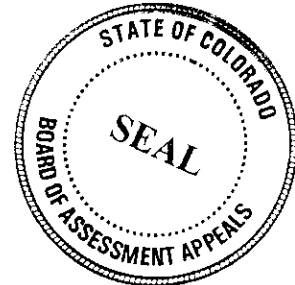
BOARD OF ASSESSMENT APPEALS



Karen E. Hart



Debra A. Baumbach



**BOARD OF ASSESSMENT APPEALS
STATE OF COLORADO**

Docket Number: 40742

Multiple County Schedule Numbers: (As set forth in Attachment A)

STIPULATION (As to Tax Year 2002 Classification and Actual Value)

SKI TIME SQUARE ENTERPRISES,

Petitioner,

vs.

ROUTT COUNTY BOARD OF EQUALIZATION,

Respondent.

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BOARD OF ASSESSMENT APPEALS

Petitioner and Respondent hereby enter into this Stipulation regarding the tax year 2002 classification and actual value 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 Inn at Thunderhead Condominium Units.
2. The subject properties currently are classified as Commercial.
3. Attachment A reflects the classification and actual value of the subject properties, as assigned by the Assessor for tax year 2002.
4. Attachment A reflects the classification and actual value 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 2002 classification and actual value of the subject properties, as shown on Attachment A.
6. The classification and actual value, as established on Attachment A, shall be binding with respect to only tax year 2002.

7. The value has been adjusted based upon analysis of property-specific year 2000 income and expense figures. Additionally, unique economic life and risk factors associated with the Inn at Thunderhead were taken into account through a cap rate adjustment.

8. Both parties agree that the hearing scheduled before the Board of Assessment Appeals on March 7, 2003 at 8:30 a.m. be vacated.

DATED this 12th day of February, 2003.

Ronald S. Loser, Reg. No. 1685
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(303) 866-9400

County Attorney for Respondent,
Board of Equalization

John D. Merrill, Reg. No. 19505
Routt County Attorney
Jonathan M. Krauss, Reg. No. 20878
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(970) 870-5317

County Assessor

Amy J. Williams
Routt County Assessor
P.O. Box 773210
Steamboat Springs, CO 80477
(970) 879-2756

Docket Number 40742

SKI TIME STIPULATION.TY2002.DOC (2/10/2003)

ATTACHMENT A
Docket Number 40742

Tax Year 2002 Board of Assessment Appeals Stipulation

Ski Time Square Enterprises - Routt County

Account #	Unit	Value by Assessor	Classification by Assessor	Value by CBOE	Classification by CBOE	Value by BAA Stipulation	Classification by BAA Stipulation
R6251026	UNIT 3 INN AT THUNDERHEAD CONDO	\$ 94,880	Commercial	\$ 94,880	Commercial	\$ 75,260	Commercial
R6251027	UNIT 4 INN AT THUNDERHEAD CONDO	\$ 94,880	Commercial	\$ 94,880	Commercial	\$ 75,260	Commercial
R6251028	UNIT 5 INN AT THUNDERHEAD CONDO	\$ 94,880	Commercial	\$ 94,880	Commercial	\$ 75,260	Commercial
R6251029	UNIT 6 INN AT THUNDERHEAD CONDO	\$ 94,880	Commercial	\$ 94,880	Commercial	\$ 75,260	Commercial
R6251030	UNIT 7 INN AT THUNDERHEAD CONDO	\$ 54,380	Commercial	\$ 54,380	Commercial	\$ 43,130	Commercial
R6251031	UNIT 9 INN AT THUNDERHEAD CONDO	\$ 94,880	Commercial	\$ 94,880	Commercial	\$ 75,260	Commercial
R6251032	UNIT 10 INN AT THUNDERHEAD CONDO	\$ 94,880	Commercial	\$ 94,880	Commercial	\$ 75,260	Commercial
R6251033	UNIT 11 INN AT THUNDERHEAD CONDO	\$ 94,880	Commercial	\$ 94,880	Commercial	\$ 75,260	Commercial
R6251034	UNIT 12 INN AT THUNDERHEAD CONDO	\$ 98,120	Commercial	\$ 98,120	Commercial	\$ 77,830	Commercial
R6251035	UNIT 14 INN AT THUNDERHEAD CONDO	\$ 54,380	Commercial	\$ 54,380	Commercial	\$ 43,130	Commercial
R6251036	UNIT 17 INN AT THUNDERHEAD CONDO	\$ 94,880	Commercial	\$ 94,880	Commercial	\$ 75,260	Commercial
R6251037	UNIT 23 INN AT THUNDERHEAD CONDO	\$ 94,880	Commercial	\$ 94,880	Commercial	\$ 75,260	Commercial
R6251038	UNIT 24 INN AT THUNDERHEAD CONDO	\$ 94,880	Commercial	\$ 94,880	Commercial	\$ 75,260	Commercial
R6251039	UNIT 25 INN AT THUNDERHEAD CONDO	\$ 94,880	Commercial	\$ 94,880	Commercial	\$ 75,260	Commercial
R6251040	UNIT 26 INN AT THUNDERHEAD CONDO	\$ 94,880	Commercial	\$ 94,880	Commercial	\$ 75,260	Commercial
R6251041	UNIT 27 INN AT THUNDERHEAD CONDO	\$ 54,380	Commercial	\$ 54,380	Commercial	\$ 43,130	Commercial
R6251042	UNIT 29 INN AT THUNDERHEAD CONDO	\$ 94,880	Commercial	\$ 94,880	Commercial	\$ 75,260	Commercial
R6251043	UNIT 30 INN AT THUNDERHEAD CONDO	\$ 94,880	Commercial	\$ 94,880	Commercial	\$ 75,260	Commercial
R6251044	UNIT 31 INN AT THUNDERHEAD CONDO	\$ 94,880	Commercial	\$ 94,880	Commercial	\$ 75,260	Commercial
R6251045	UNIT 34 INN AT THUNDERHEAD CONDO	\$ 54,380	Commercial	\$ 54,380	Commercial	\$ 43,130	Commercial
R6251046	UNIT 37 INN AT THUNDERHEAD CONDO	\$ 94,880	Commercial	\$ 94,880	Commercial	\$ 75,260	Commercial
R6251047	UNIT 43 INN AT THUNDERHEAD CONDO	\$ 94,880	Commercial	\$ 94,880	Commercial	\$ 75,260	Commercial
R6251048	UNIT 44 INN AT THUNDERHEAD CONDO	\$ 94,880	Commercial	\$ 94,880	Commercial	\$ 75,260	Commercial
R6251049	UNIT 45 INN AT THUNDERHEAD CONDO	\$ 94,880	Commercial	\$ 94,880	Commercial	\$ 75,260	Commercial
R6251050	UNIT 46 INN AT THUNDERHEAD CONDO	\$ 94,880	Commercial	\$ 94,880	Commercial	\$ 75,260	Commercial
R6251051	UNIT 47 INN AT THUNDERHEAD CONDO	\$133,040	Commercial	\$133,040	Commercial	\$105,530	Commercial
R6251052	UNIT 49 INN AT THUNDERHEAD CONDO	\$ 94,880	Commercial	\$ 94,880	Commercial	\$ 75,260	Commercial
R6251053	UNIT 50 INN AT THUNDERHEAD CONDO	\$ 94,880	Commercial	\$ 94,880	Commercial	\$ 75,260	Commercial
R6251054	UNIT 51 INN AT THUNDERHEAD CONDO	\$ 94,880	Commercial	\$ 94,880	Commercial	\$ 75,260	Commercial
R6251055	UNIT 54 INN AT THUNDERHEAD CONDO	\$ 85,160	Commercial	\$ 85,160	Commercial	\$ 67,540	Commercial
R6251056	UNIT 57 INN AT THUNDERHEAD CONDO	\$ 94,880	Commercial	\$ 94,880	Commercial	\$ 75,260	Commercial
R6251057	UNIT 61 INN AT THUNDERHEAD CONDO	\$143,480	Commercial	\$143,480	Commercial	\$113,810	Commercial
R6251058	UNIT 62 INN AT THUNDERHEAD CONDO	\$143,480	Commercial	\$143,480	Commercial	\$113,810	Commercial
R6251059	UNIT 63 INN AT THUNDERHEAD CONDO	\$143,480	Commercial	\$143,480	Commercial	\$113,810	Commercial
R6251060	UNIT 64 INN AT THUNDERHEAD CONDO	\$143,480	Commercial	\$143,480	Commercial	\$113,810	Commercial
R6251061	UNIT 65 INN AT THUNDERHEAD CONDO	\$ 85,160	Commercial	\$ 85,160	Commercial	\$ 67,540	Commercial
R6251062	UNIT 67 INN AT THUNDERHEAD CONDO	\$143,480	Commercial	\$143,480	Commercial	\$113,810	Commercial
R6251063	UNIT 68 INN AT THUNDERHEAD CONDO	\$169,400	Commercial	\$169,400	Commercial	\$134,370	Commercial
R6251064	UNIT 69 INN AT THUNDERHEAD CONDO	\$143,480	Commercial	\$143,480	Commercial	\$113,810	Commercial
R6251065	UNIT 72 INN AT THUNDERHEAD CONDO	\$143,480	Commercial	\$143,480	Commercial	\$113,810	Commercial
		\$4,069,880		\$4,069,880		\$3,228,240	

BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203	
Petitioner: SKI TIME SQUARE ENTERPRISES, v. Respondent: ROUTT COUNTY BOARD OF EQUALIZATION.	
Attorney or Party Without Attorney for the Petitioner: Name: Ronald S. Loser, Esq. Address: 1700 Lincoln St. #2222 Denver, CO 80203 Phone Number: 303-866-9400 Attorney Registration No.: 1685	Docket Number: 40742
AMENDMENT TO ORDER (On Stipulation)	

THE BOARD OF ASSESSMENT APPEALS hereby amends its 2003 Order in the above-captioned appeal to reflect that the Routt County Assessor is directed to change his/her records accordingly.

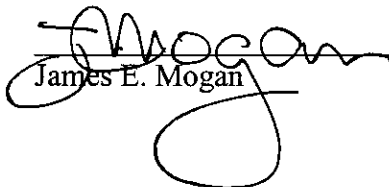
In all other respects, the February 19, 2003 Order shall remain in full force and effect.

DATED/MAILED this 26th day of February 2003.

This amendment was put on the record

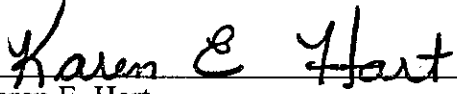
February 25, 2003 _____

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




 James E. Mogan

BOARD OF ASSESSMENT APPEALS



 Karen E. Hart



 Debra A. Baumbach

