

<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>FITZGERALDS CASINO/BARDEN COLORADO GAMING LLC,</p> <p>v.</p> <p>Respondent:</p> <p>GILPIN COUNTY BOARD OF EQUALIZATION.</p>	
<p>Attorney or Party Without Attorney for the Petitioner:</p> <p>Name: Layne F. Mann, Esq. Address: 7475 West Fifth Avenue, Suite 321 Lakewood, Colorado 80226 Phone Number: (303) 233-8533 Attorney Reg. No.: 15611</p>	<p>Docket Number: 42030</p>
<p style="text-align: center;">ORDER ON STIPULATION</p>	

THIS MATTER was heard by the Board of Assessment Appeals on May 13, 2004, Steffen A. Brown and Karen E. Hart presiding. Petitioner was represented by Layne F. Mann Esq. Respondent was represented by James J. Petrock, Esq.

PROPERTY DESCRIPTION:

Subject property is described as follows:

**Personal Property located at 101 Main Street, Black Hawk, Colorado
(Gilpin County Schedule No. P001033)**

Petitioner is protesting the 2003 actual value of the subject personal property.

FINDINGS OF FACT:

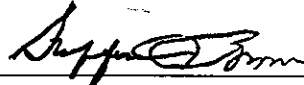
1. Respondent assigned an actual value of \$1,657,233.00 to the subject property for tax year 2003.
2. The parties stipulated to a value of \$1,657,233.00 for the subject property for tax year 2003, with the caveat that Gilpin County will not seek to recover additional personal property taxes from Petitioner for omitted property consisting primarily of slot machines as disclosed by Petitioner in connection with these proceedings.

ORDER:


The Gilpin County Assessor is directed to comply with the terms of the stipulation as outlined in paragraph 2 of the Findings of Fact.

DATED and MAILED this 18th day of May, 2004.

BOARD OF ASSESSMENT APPEALS



Steffen A. Brown

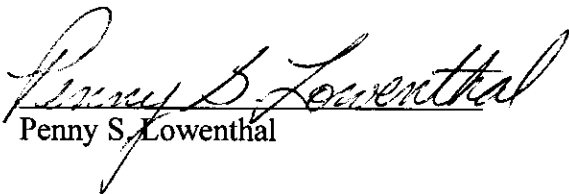


Karen E. Hart

This decision was put on the record

May 13, 2004

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



Penny S. Lowenthal

