

**BOARD OF ASSESSMENT APPEALS,  
STATE OF COLORADO**  
1313 Sherman Street, Room 315  
Denver, Colorado 80203

**Docket Number: 45011**

Petitioner:

**PETRON DEVELOPMENT COMPANY,  
RECEIVER FOR PUCKETT-WARREN OIL**

v.

Respondent:

**WASHINGTON COUNTY BOARD OF  
EQUALIZATION.**

**ORDER ON STIPULATION**

**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 Nos.:** 817018, 817019, 817021, 817023, 817024,  
817025, 817027, 817028, 817029

**Category: Valuation**      **Property Type: Personal**

2. Petitioner is protesting the 2005 actual value of the subject property.
3. The parties agreed that the issues raised by the Petitioner in this appeal are moot pursuant to paragraph 2 of the attached Stipulation.
4. The Board concurs with the Stipulation.

**ORDER:**

The Board accepts the attached Stipulation and dismisses this appeal as moot. The hearing scheduled for April 10, 2007 is hereby vacated.

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

**DATED/MAILED** this 5th day of March, 2007.

This decision was put on the record

March 2, 2007

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

**BOARD OF ASSESSMENT APPEALS**

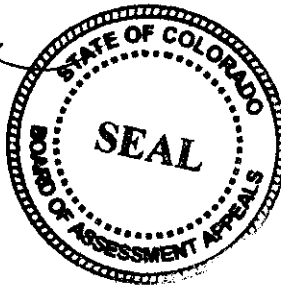
*Karen E Hart*

Karen E. Hart

*Debra A. Baumbach*

Debra A. Baumbach

*Marian Brennan*  
Marian Brennan



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v.	
Respondent:  <b>WASHINGTON COUNTY BOARD OF          EQUALIZATION</b>	
<u>Attorney for Petitioner:</u> Name: Alan Poe, No. 7641 Address: Holland & Hart LLP 8390 E. Crescent Pkwy., Suite 400 Greenwood Village, CO 80111 Phone Number: (303) 290-1616 Fax Number: (303) 290-1606 E-mail: apoe@hollandhart.com	
<u>Attorney for Respondent:</u> Name: Josh A. Marks, No. 16953 Address: Berg Hill Greenleaf & Ruscitti LLP 1712 Pearl Street Boulder, CO 80302 Phone Number: (303) 402-1600 Fax Number: (303) 402-1601 E-mail: jam@bhgrlaw.com	
Docket Number: 45011  Tax Year(s): 2005  County Schedule No. 817018+8	
<b>STIPULATION</b>	

Petitioner Petron Development Company, as the receiver for Puckett-Warren Oil Company, and Respondent Washington County Board of Equalization respectfully stipulate as follows:

- The parties agree that the issues involved in this case were resolved by the Colorado Court of Appeals in *Petron Development Co., et al. v. Washington County Assessor, et al.*, Cases No. 05CA0589 and No. 05CA0590 (not selected for publication).

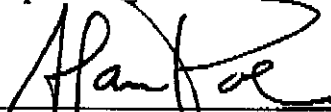
2. The parties agree that the decision of the Court of Appeals described in paragraph 1 has been implemented with respect to the Notices of Valuation involved in this case, through the withdrawal of the original Notices of Valuation, the issuance of Notices of Valuation to the actual owners of the personal property, and the allowance of the exemption found in section 39-3-119.5, Colorado Revised Statutes, to the actual owners of personal property who own less than \$2,500 of personal property in the county.

3. As a result of the actions described in paragraph 2, the issues raised by the Petitioner in this appeal are moot.

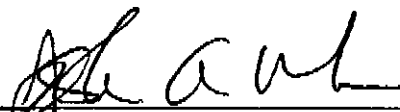
4. The parties request that the Board enter an Order accepting this stipulation and dismissing this appeal as moot.

Dated: February 28, 2007.

Respectfully submitted,

  
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Alan Pde, #7649  
Holland & Hart LLP

**ATTORNEY FOR PETITIONER**

  
\_\_\_\_\_  
Josh A. Marks, #16953  
Berg Hill Greenleaf & Ruscitti LLP

**ATTORNEY FOR RESPONDENT**