

BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203	Docket Number: 45454
Petitioner: ESCHELON TELECOM INC, v. Respondent: PTA PROPERTY TAX ADMINISTRATOR.	
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 No.: FILE NO. TL623

Category: Valuation Property Type: State Assessed
2. Petitioner is protesting the 2005 actual value of the subject property.
3. The parties agreed that the 2005 actual value of the subject property should be reduced to:

Total Value: \$9,802,600
(Reference Attached Stipulation)
4. The Board concurs with the Stipulation.

ORDER:

Respondent is ordered to reduce the 2005 actual value of the subject property, as set forth above.

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

DATED AND MAILED this 22nd day of November 2006.

BOARD OF ASSESSMENT APPEALS

This decision was put on record

November 21, 2006

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

Heather Wilcox

Heather Wilcox



BOARD OF ASSESSMENT APPEALS
STATE OF COLORADO
Docket Number 45454
Division of Property Taxation Schedule Number TL623

STIPULATION AND JOINT MOTION FOR ORDER

ESCHELON TELECOM INC.

Petitioner(s),

vs.

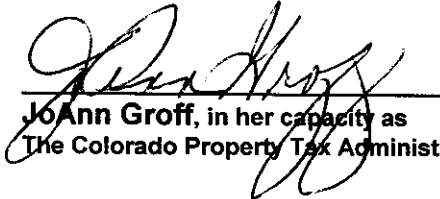
PROPERTY TAX ADMINISTRATOR,

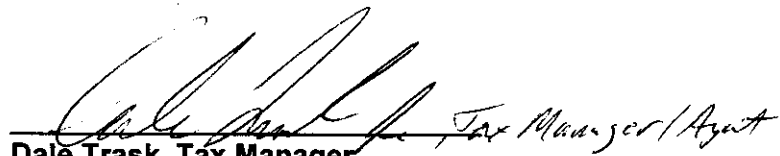
Respondent.


DIV OF PROPERTY TAX
STATE OF COLORADO
2006 NOV 16 A 10:37

1. Petitioners ESCHELON TELECOM INC. and Respondent Property Tax Administrator hereby stipulate that the actual value assigned to the property that is the subject of this appeal for tax year 2005 is \$9,802,600 with an assessed value of \$2,842,800.
2. The parties agree that this valuation applies to tax year 2005 only, and that the 2005 stipulated valuation shall not affect the valuation of the subject property in the future. The parties request that the Board enter an Order approving the stipulation to reduce the actual value and assessed value assigned to this property for tax year 2005 to the values shown above. The parties also request that the stipulation include the revised county apportionment of value as set forth on the worksheets attached to this stipulation.
3. The parties agree to ask the Board to dismiss this case based on this stipulation. Each party will bear its own costs in connection with this appeal.

Respectfully submitted this 21 day of Nov, 2006.


JoAnn Groff, in her capacity as
The Colorado Property Tax Administrator


Dale Trask, Tax Manager
PricewaterhouseCoopers, LLP
10 Tenth Street, Suite 1400
Atlanta, GA 30309
Phone: (678)419-2349
TAX AGENT FOR PETITIONER
ESCHELON TELECOM INC.


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Business and Licensing Section
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Phone: (303) 866-4589
ATTORNEY FOR RESPONDENT
PROPERTY TAX ADMINISTRATOR

2006 NOV 21 PM 1:24

STATE OF COLORADO
 DIVISION OF PROPERTY TAXATION
 FINAL NOTICE OF VALUATION AND
 COUNTY APPORTIONMENT OF ASSESSED VALUE
 AUGUST 1, 2005
 FINAL STIPULATED VALUE

Company Name: Eschelon Telecom, Inc. *
 File Number: TL623

County Name	Total Assessed Value	Total Actual Value	5.5% Limit Assessed Value	Tabor Growth Actual Value	County Name
ADAMS	\$ 15,200	\$ 52,400	\$ -	\$ -	ADAMS
ALAMOSA	\$ -	\$ -	\$ -	\$ -	ALAMOSA
ARAPAHOE	\$ 62,100	\$ 214,100	\$ -	\$ -	ARAPAHOE
ARCHULETA	\$ -	\$ -	\$ -	\$ -	ARCHULETA
BACA	\$ -	\$ -	\$ -	\$ -	BACA
BENT	\$ -	\$ -	\$ -	\$ -	BENT
BOULDER	\$ 15,200	\$ 52,400	\$ -	\$ -	BOULDER
BROOMFIELD	\$ -	\$ -	\$ -	\$ -	BROOMFIELD
CHAFFEE	\$ -	\$ -	\$ -	\$ -	CHAFFEE
CHEYENNE	\$ -	\$ -	\$ -	\$ -	CHEYENNE
CLEAR CREEK	\$ -	\$ -	\$ -	\$ -	CLEAR CREEK
CONEJOS	\$ -	\$ -	\$ -	\$ -	CONEJOS
COSTILLA	\$ -	\$ -	\$ -	\$ -	COSTILLA
CROWLEY	\$ -	\$ -	\$ -	\$ -	CROWLEY
CUSTER	\$ -	\$ -	\$ -	\$ -	CUSTER
DELTA	\$ -	\$ -	\$ -	\$ -	DELTA
DENVER	\$ 2,628,400	\$ 9,063,400	\$ 2,917,800	\$ 426,800	DENVER
DOLORES	\$ -	\$ -	\$ -	\$ -	DOLORES
DOUGLAS	\$ -	\$ -	\$ -	\$ -	DOUGLAS
EAGLE	\$ -	\$ -	\$ -	\$ -	EAGLE
EL PASO	\$ -	\$ -	\$ -	\$ -	EL PASO
ELBERT	\$ -	\$ -	\$ -	\$ -	ELBERT
FREMONT	\$ -	\$ -	\$ -	\$ -	FREMONT
GARFIELD	\$ -	\$ -	\$ -	\$ -	GARFIELD
GILPIN	\$ -	\$ -	\$ -	\$ -	GILPIN
GRAND	\$ -	\$ -	\$ -	\$ -	GRAND
GUNNISON	\$ -	\$ -	\$ -	\$ -	GUNNISON
HINSDALE	\$ -	\$ -	\$ -	\$ -	HINSDALE
HUERFANO	\$ -	\$ -	\$ -	\$ -	HUERFANO
JACKSON	\$ -	\$ -	\$ -	\$ -	JACKSON
JEFFERSON	\$ 121,900	\$ 420,300	\$ -	\$ -	JEFFERSON
KIOWA	\$ -	\$ -	\$ -	\$ -	KIOWA

STATE OF COLORADO
 DIVISION OF PROPERTY TAXATION
 FINAL NOTICE OF VALUATION AND
 COUNTY APPORTIONMENT OF ASSESSED VALUE
 AUGUST 1, 2005

FINAL STIPULATED VALUE
 Company Name: Eschelon Telecom, Inc. *

File Number: TL623

County Name	Total Assessed Value	Total Actual Value	5.5% Limit Assessed Value	Tabor Growth Actual Value	County Name
KIT CARSON	\$ -	\$ -	\$ -	-	KIT CARSON
LA PLATA	\$ -	\$ -	\$ -	-	LA PLATA
LAKE	\$ -	\$ -	\$ -	-	LAKE
LARIMER	\$ -	\$ -	\$ -	-	LARIMER
LAS ANIMAS	\$ -	\$ -	\$ -	-	LAS ANIMAS
LINCOLN	\$ -	\$ -	\$ -	-	LINCOLN
LOGAN	\$ -	\$ -	\$ -	-	LOGAN
MESA	\$ -	\$ -	\$ -	-	MESA
MINERAL	\$ -	\$ -	\$ -	-	MINERAL
MOFFAT	\$ -	\$ -	\$ -	-	MOFFAT
MONTEZUMA	\$ -	\$ -	\$ -	-	MONTEZUMA
MONTROSE	\$ -	\$ -	\$ -	-	MONTROSE
MORGAN	\$ -	\$ -	\$ -	-	MORGAN
OTERO	\$ -	\$ -	\$ -	-	OTERO
OURAY	\$ -	\$ -	\$ -	-	OURAY
PARK	\$ -	\$ -	\$ -	-	PARK
PHILLIPS	\$ -	\$ -	\$ -	-	PHILLIPS
PITKIN	\$ -	\$ -	\$ -	-	PITKIN
PROWERS	\$ -	\$ -	\$ -	-	PROWERS
PUEBLO	\$ -	\$ -	\$ -	-	PUEBLO
RIO BLANCO	\$ -	\$ -	\$ -	-	RIO BLANCO
RIO GRANDE	\$ -	\$ -	\$ -	-	RIO GRANDE
ROUTT	\$ -	\$ -	\$ -	-	ROUTT
SAGUACHE	\$ -	\$ -	\$ -	-	SAGUACHE
SAN JUAN	\$ -	\$ -	\$ -	-	SAN JUAN
SAN MIGUEL	\$ -	\$ -	\$ -	-	SAN MIGUEL
SEDGWICK	\$ -	\$ -	\$ -	-	SEDGWICK
SUMMIT	\$ -	\$ -	\$ -	-	SUMMIT
TELLER	\$ -	\$ -	\$ -	-	TELLER
WASHINGTON	\$ -	\$ -	\$ -	-	WASHINGTON
WELD	\$ -	\$ -	\$ -	-	WELD
YUMA	\$ -	\$ -	\$ -	-	YUMA
TOTALS	\$ 2,842,800	\$ 9,802,600	\$ 2,917,800	\$ 426,800	TOTALS
	Assessed Value	Actual Value	Assessed Value	Actual Value	
	Total	Total	5.5% Limit	TABOR Growth	