

BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203	Docket Number: 46487
Petitioner: ECHOSTAR SATELLITE LLC, v. Respondent: LARIMER COUNTY BOARD OF COMMISSIONERS.	
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.: P8274626+1

Category: Abatement Property Type: Commercial Personal
2. Petitioner is protesting the 2003 actual value of the subject property.
3. The parties agreed that the 2003 actual value of the subject property should be reduced to:

Total Value: \$52,550
 (Reference Attached Stipulation)
4. The Board concurs with the Stipulation.

ORDER:

Respondent is ordered to reduce the 2003 actual value of the subject property, as set forth above.

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

DATED AND MAILED this 12th day of March 2008.

BOARD OF ASSESSMENT APPEALS

This decision was put on record

March 11, 2008

Karen E Hart

Karen E. Hart

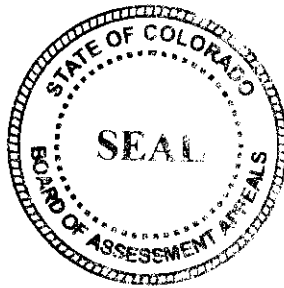
I hereby certify that this is a true and correct copy of the decision of the Board of Assessment Appeals.

Debra A Baumbach

Debra A. Baumbach

Toni Rigiroszi

Toni Rigiroszi



BOARD OF ASSESSMENT APPEALS**STATE OF COLORADO**STATE OF COLORADO
BOARD OF ASSESSMENT APPEALSDocket Number(s): 46487

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County Schedule Number : P8274626 and 8274627.

STIPULATION (As To Tax Year 2003 Actual Value)-

Petitioner(s) ECHOSTAR SATELLITE, LLC

vs.

LARIMER COUNTY BOARD OF EQUALIZATION,
Respondent

Petitioner(s) and Respondent hereby enter into this stipulation regarding the 2003 tax year valuation of the subject property. Petitioner(s) and Respondent jointly move the Board of Assessment Appeals to enter its order based on this Stipulation.

The Petitioner(s) and Respondent agree and stipulate as follows:

1. The property subject to this Stipulation is described as: Personal Property at various locations throughout county.
2. The subject property is classified as a Personal Property.
3. The County Assessor originally assigned the following actual value to the subject property:

P8274626	\$	220,270.
P8274627	\$	174,720.
Total	\$	<u>394,990</u>

4. After a timely appeal to the Board of Equalization, the Board of Equalization valued the subject property as follows:

P8274626	\$	220,270
P8274627	\$	174,720
Total	\$	<u>394,990</u>

5. After further review and negotiation, the Petitioner(s) and County Board of Equalization agree to the following actual value for tax year 2003.

P8274626	\$	29,310
P8274627	\$	23,240
Total	\$	<u>52,550</u>

6. The valuations, as established above, shall be binding only with respect to tax year 2003.
7. Brief narrative as to why the reduction was made:

EchoStar Satellite, LLC is claiming a personal property exemption on set top boxes and LNBF's having a per item cost of \$250 or less as defined by the consumable personal property exemption (C.R.S. 39-3-119). This position was upheld by the Colorado Board of Assessment Appeals, Docket No: 44034, on November 3, 2005. The order was affirmed by the Colorado Court of Appeals, announced August 23, 2007.

8. Both parties agree that the hearing scheduled before the Board of Assessment Appeals on (not available) be vacated.

DATED this 5th day of February 5, 2008

ALAN POE
Holland & Hart LLP


Petitioner(s) Representative

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