

**BOARD OF ASSESSMENT APPEALS,
STATE OF COLORADO**

1313 Sherman Street, Room 315
Denver, Colorado 80203

Docket Number: 48798

Petitioner:

VAIL CORPORATION,

v.

Respondent:

EAGLE 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 No.: R005971+2

Category: Valuation Property Type: Commercial Real

2. Petitioner is protesting the 2007 actual value of the subject property.
3. The parties agreed that the 2007 actual value of the subject property should be reduced to:

Total Value: \$13,079,440

(Reference Attached Stipulation)

4. The Board concurs with the Stipulation.

ORDER:

Respondent is ordered to reduce the 2007 actual value of the subject property, as set forth above.

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

DATED AND MAILED this 13th day of May 2008.

BOARD OF ASSESSMENT APPEALS

This decision was put on record

May 12, 2008

Karen E Hart

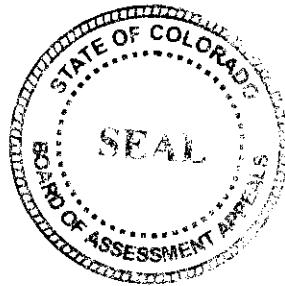
Karen E. Hart

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 Rigirosi
Toni Rigirosi



BOARD OF ASSESSMENT APPEALS
STATE OF COLORADO

Docket Number: 48798
Single County Schedule Number: R005972

STIPULATION (As to Tax Year 2007 Actual Value)

VAIL CORP.,

Petitioner,

vs.

EAGLE COUNTY BOARD OF EQUALIZATION,

Respondent.

Petitioner and Respondent hereby enter into this Stipulation regarding the tax year 2007 valuation of the subject property, 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 property subject to this stipulation is described as:

Eagles Nest
Parcel No. 2101-183-00-005

2. The subject property is classified as **Commercial**.
3. The County Assessor originally assigned the following actual value to the subject property for tax year 2007:

Land	\$	--0--
Improvements	\$	9,580,390.00
Total	\$	9,580,390.00

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

Land	\$	No change
Improvements	\$	No change
Total	\$	No change

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STATE OF COLORADO
BOARD OF ASSESSMENT APPEALS

5. After review and negotiation, Petitioners and County Board of Equalization agree to the following tax year 2007 actual value for the subject property:

Land	\$ --0--
Improvements	\$ 5,101,010.00
Total	\$ 5,101,010.00

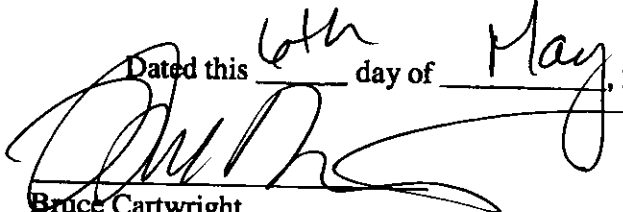
6. Brief narrative as to why the reduction was made:


The Assessor's Office reached an agreement with Petitioner during pre-hearing negotiations. It was also agreed that no abatements for previous tax years would be filed on this docket as those values have previously been agreed to by representatives of Vail Resorts.

7. The valuation, as established above, shall be binding only with respect to tax year 2007.

8. A hearing has been scheduled before the Board of Assessment Appeals for July 31, 2008 at 8:30 a.m.

Dated this 6th day of May, 2008.


Bruce Cartwright
Duff & Phelps
950 17th Street, Suite 2000
Denver, CO 80202


Christina Hooper
Assistant County Attorney
and Attorney for the Board of
Equalization
P.O. Box 850
Eagle, Colorado 81631
(970) 328-8685

Docket Number 48798
File No. G-2007-215

BOARD OF ASSESSMENT APPEALS
STATE OF COLORADO

Docket Number: 48798
Single County Schedule Number: R005971

STIPULATION (As to Tax Year 2007 Actual Value)

VAIL CORP.,

Petitioner,

vs.

EAGLE COUNTY BOARD OF EQUALIZATION,

Respondent.

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Petitioner and Respondent hereby enter into this Stipulation regarding the tax year 2007 valuation of the subject property, 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 property subject to this stipulation is described as:

Mid Vail
Parcel No. 2101-173-00-006

2. The subject property is classified as **Commercial**.
3. The County Assessor originally assigned the following actual value to the subject property for tax year 2007:

Land	\$	--0--
Improvements	\$	6,356,440.00
Total	\$	6,356,440.00

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

Land	\$	No change
Improvements	\$	No change
Total	\$	No change

5. After review and negotiation, Petitioners and County Board of Equalization agree to the following tax year 2007 actual value for the subject property:

Land	\$	--0--
Improvements	\$	4,200,000.00
Total	\$	4,200,000.00

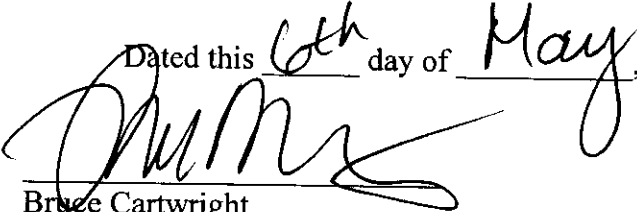
6. Brief narrative as to why the reduction was made:

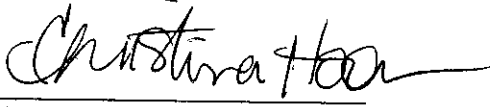
The Assessor's Office reached an agreement with Petitioner during pre-hearing negotiations. It was also agreed that no abatements for previous tax years would be filed on this docket as those values have previously been agreed to by representatives of Vail Resorts.

7. The valuation, as established above, shall be binding only with respect to tax year 2007.

8. A hearing has been scheduled before the Board of Assessment Appeals for July 31, 2008 at 8:30 a.m.

Dated this 6th day of May, 2008.


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950 17th Street, Suite 2000
Denver, CO 80202


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Docket Number 48798
File No. G-2007-215

BOARD OF ASSESSMENT APPEALS
STATE OF COLORADO

Docket Number: 48798
Single County Schedule Number: R006775

2008 MAY 12 AM 8:10
COUNTY CLERK
EAGLE COUNTY

STIPULATION (As to Tax Year 2007 Actual Value)

VAIL CORP.,

Petitioner,

vs.

EAGLE COUNTY BOARD OF EQUALIZATION,

Respondent.

Petitioner and Respondent hereby enter into this Stipulation regarding the tax year 2007 valuation of the subject property, 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 property subject to this stipulation is described as:

**Game Creek Club
Parcel No. 2101-191-00-001**

2. The subject property is classified as **Commercial.**
3. The County Assessor originally assigned the following actual value to the subject property for tax year 2007:

Land	\$ 330,000.00
Improvements	\$ 3,448,430.00
Total	\$ 3,778,430.00

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

Land	\$ No change
Improvements	\$ No change
Total	\$ No change

5. After review and negotiation, Petitioners and County Board of Equalization agree to the following tax year 2007 actual value for the subject property:

Land	\$ 330,000.00
Improvements	\$ 3,448,430.00
Total	\$ 3,778,430.00

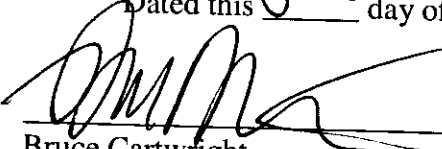
6. Brief narrative as to why the reduction was made:

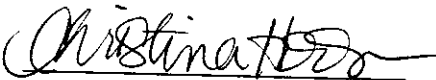
There is to be no reduction in the value of this parcel; Petitioner has agreed to withdraw the appeal on this schedule number.

7. The valuation, as established above, shall be binding only with respect to tax year 2007.

8. A hearing has been scheduled before the Board of Assessment Appeals for July 31, 2008 at 8:30 a.m.

Dated this 5th day of May, 2008.


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Denver, CO 80202


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Docket Number 48798
File No. G-2007-215