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| BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203 | Docket Number: 50316 |
| Petitioner: FIRSTBANK HOLDING COMPANY, 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.: P007051

Category: Valuation Property Type: Commercial Personal
2. Petitioner is protesting the 2008 actual value of the subject property.
3. The parties agreed that the 2008 actual value of the subject property should be reduced to:

Total Value: \$289,120
 (Reference Attached Stipulation)
4. The Board concurs with the Stipulation.

ORDER:

Respondent is ordered to reduce the 2008 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 26th day of December 2008.

BOARD OF ASSESSMENT APPEALS

This decision was put on record

December 24, 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

Docket Number: 50316
Single County Schedule Number: P007051

STIPULATION (As to Tax Year 2008 Actual Value)

FIRSTBANK HOLDING COMPANY,

Petitioner,

vs.

EAGLE COUNTY BOARD OF EQUALIZATION,

Respondent.

2008-03-08 11:12:43

Petitioner and Respondent hereby enter into this Stipulation regarding the tax year 2008 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:

**2410 – Furniture, Fixtures & Equipment
11 Beaver Creek, Avon, Colorado**

2. The subject property is classified as **Personal Property**
3. The County Assessor originally assigned the following actual value to the subject property for tax year 2008:

Personal Property \$ 298,690.00

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

Personal Property \$ 298,690.00

5. After review and negotiation, Petitioner and County Board of Equalization agree to the following tax year 2008 actual value for the subject property:

Personal Property \$ 289,120.00


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

Building owner and tenant are one and the same. Leasehold improvements should not be picked up as personal property.

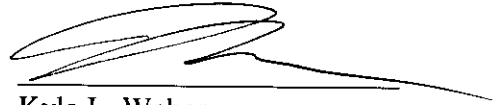
7. The valuation, as established above, shall be binding only with respect to tax year 2008.

8. A hearing has not yet been scheduled before the Board of Assessment Appeals.

Dated this 12th day of December, 2008.


~~Carolyn Carter CPA~~

Jeffrey M. Monice
Tax Profile Services
1380 S. Santa Fe Drive
Denver, CO 80223



Kyle L. Weber
Assistant County Attorney
and Attorney for the Board of
Equalization
P.O. Box 850
Eagle, Colorado 81631

Docket Number 50317