

BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203	Docket Number: 55530
Petitioner: DIRECTV, INC. v. Respondent: GARFIELD 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. Petitioner is protesting the 2007 - 2009 actual value of the subject property.
2. Subject property is described as follows for years 2007 - 2009

County Schedule No.: P005840+6

Category: Abatement

Property Type: Commercial Personal

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

Total Value: \$ 387,260

(Reference attached stipulation)

4. The parties agreed that the 2008 actual value of the subject property should be reduced to:

Total Value: \$ 643,540

(Reference attached stipulation)

5. The parties agreed that the 2009 actual value of the subject property should be reduced to:

Total Value: \$ 441,962

(Reference attached stipulation)

6. The Board concurs with the attached Stipulation.

ORDER:

Respondent is ordered to reduce the actual value of the subject property, as set forth in the attached Stipulation.

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

DATED/MAILED this 3rd day of July, 2012

BOARD OF ASSESSMENT APPEALS

Diane M. DeVries

Diane M. DeVries

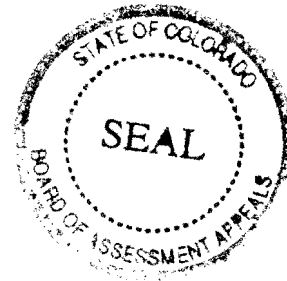
Debra A. Baumbach

Debra A. Baumbach

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

Cara McKeller

Cara McKeller



BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, CO 80203	
Petitioner: DIRECTV, INC. v. Respondent: GARFIELD COUNTY BOARD OF COUNTY COMMISSIONERS	Docket No. 55530
STIPULATION (As To Abatement/Refund for Tax Years 2007-09)	

Petitioner DIRECTV, Inc. and Respondent Garfield County Board of County Commissioners, by their respective counsel of record, enter into this Stipulation regarding the tax years 2007-09 actual value of the property at issue in this appeal, and jointly move the Board of Assessment Appeals for an Order based on this Stipulation.

Petitioner and Respondent agree and stipulate as follows:

1. The property at issue in this appeal is classified as personal property.
2. The actual value assigned to the personal property at issue in this appeal for tax year 2009 shall be reduced from \$765,550 to \$441,962. The allocation of the original and revised actual values to specific schedules is shown on Attachment A.
3. The actual value assigned to the personal property at issue in this appeal for tax year 2008 shall be reduced from \$739,950 to \$643,540. The allocation of the original and revised actual values to specific schedules is shown on Attachment B.
4. The actual value assigned to the personal property at issue in this appeal for tax year 2007 shall remain at \$387,260.
5. Nothing in this Stipulation addresses interest in any way. Neither party waives any arguments with regard to issues pertaining to interest by executing this Stipulation.
6. The stipulated actual values set forth in paragraphs 2, 3, and 4 of this Stipulation shall apply only to the tax years identified in those paragraphs. The parties have entered into this Stipulation solely for the purpose of settling this appeal. Neither party concedes any of the underlying issues involved in this appeal.

7. The parties agree that the hearing scheduled before the Board of Assessment Appeals for June 28, 2012, at 8:30 am, shall be vacated.

8. Each party shall bear its own attorney fees and costs associated with this appeal.

Dated: June 26, 2012.



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**ATTORNEY FOR RESPONDENT
GARFIELD COUNTY BOARD OF COUNTY
COMMISSIONERS**

ATTACHMENT B TO STIPULATION

DIRECTV, Inc. v. Garfield County Board of County Commissioners

Docket Number 55530

Original Values and Stipulated Values – Tax Year 2008

Schedule Number	Original Actual Value	Stipulated Actual Value
P005840	\$139,320	\$121,168
P005841	\$162,660	\$141,467
P005842	\$83,420	\$72,551
P005843	\$152,320	\$132,474
P005844	\$72,290	\$62,871
P005845	\$128,640	\$111,879
P007519	\$1,300	\$1,130
Total	\$739,950	\$643,540

ATTACHMENT A TO STIPULATION

DIRECTV, Inc. v. Garfield County Board of County Commissioners

Docket Number 55530

Original Values and Stipulated Values – Tax Year 2009

Schedule Number	Original Actual Value	Stipulated Actual Value
P005840	\$144,160	\$83,225
P005841	\$167,820	\$96,885
P005842	\$86,490	\$49,932
P005843	\$157,750	\$91,071
P005844	\$74,290	\$42,888
P005845	\$133,700	\$77,187
P007519	\$1,340	\$774
Total	\$765,550	\$441,962