

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

1313 Sherman Street, Room 315  
Denver, Colorado 80203

**Docket Number: 43525**

Petitioner:

**BARDEN COLORADO GAMING, LLC,**

v.

Respondent:

**GILPIN COUNTY BOARD OF COMMISSIONERS.**

**ORDER**

**THIS MATTER** was heard by the Board of Assessment Appeals on September 20, 2005, Sondra W. Mercier and Karen E. Hart presiding. Petitioner was represented by Layne Mann, Esq. Greg Evans of Bridge and Associates. Respondent was represented by James Petrock, Esq. Petitioner is protesting the 2001 and 2002 actual value of the subject property.

**PROPERTY DESCRIPTION:**

Subject property is described as follows:

**101 Main Street, Black Hawk, Colorado  
(Gilpin County Schedule No. R003806)**

**FINDINGS OF FACT:**

1. At hearing, the parties stipulated to a total value of \$914,810.00 for tax years 2001 and 2002, allocated as follows:

Land	\$817,350.00
Improvement	<u>97,460.00</u>
Total	\$914,810.00

**ORDER:**

**ORDER:**

Respondent is ordered to reduce the actual value of the subject property to \$914,810.00 for tax years 2001 and 2002.

The Gilpin County Assessor is directed to change her records accordingly.

**DATED and MAILED** this 21<sup>st</sup> day of September 2005

**BOARD OF ASSESSMENT APPEALS**

Karen E Hart  
Karen E. Hart

Sondra W Mercier  
Sondra W. Mercier

This decision was put on the record

September 20, 2005

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

Penny S Lowenthal  
Penny S. Lowenthal

