

<b>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO</b> 1313 Sherman Street, Room 315 Denver, Colorado 80203	<b>Docket Number: 41746</b>
Petitioner: <b>ALLNUTT FUNERAL SVS,</b>  v.  Respondent: <b>LARIMER COUNTY BOARD OF EQUALIZATION.</b>	
<b>ORDER ON STIPULATION</b>	

**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.: R1501135**  
  
**Category: Valuation      Property Type: Commercial Real**
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:            \$1,045,000**  
 (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 3rd day of August 2005.

**BOARD OF ASSESSMENT APPEALS**

This decision was put on record

August 2, 2005

*Karen E Hart*

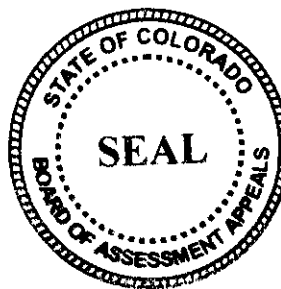
Karen E. Hart

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

*Keela Steele*



**BOARD OF ASSESSMENT APPEALS  
STATE OF COLORADO**

Docket Number(s): 41746  
County Schedule Number: R1501135  
97233-52-001

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**STIPULATION (As To Tax Year 2003 Actual Value)**

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**ALLNUTT FUNERAL SERVICES, INC**

Petitioner(s)

vs.

**LARIMER COUNTY BOARD OF EQUALIZATION,**  
Respondent

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Petitioner(s) and Respondent hereby enter into this stipulation regarding the tax year 2003 valuation of the subject property, and 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: A CLASS C, GOOD QUALITY MORTUARY CONTAINING 9,504 SF.
2. The subject property is classified a COMMERCIAL property.
3. The County Assessor originally assigned the following actual value on the subject property:

Land	\$	713,000
Improvement	\$	<u>512,000</u>
Total	\$	1,225,000

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


Land	\$	713,000
Improvement	\$	<u>512,000</u>
Total	\$	1,225,000

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


Land	\$	713,000
Improvement	\$	<u>332,000</u>
Total	\$	1,045,000

6. The valuations, as established above, shall be binding only with respect to tax year
7. Brief narrative as to why the reduction was made: After further review of market and the income stream, this value was corrected in order to be equitable with other like properties in Larimer County and identical properties throughout the state of Colorado.
8. Both parties agree that the hearing scheduled before the Board of Assessment Appeals on September 1, 2005 be vacated.

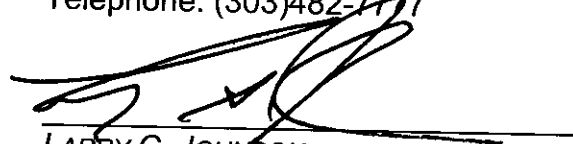
**DATED** this 18th day of July, 2005

  
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Petitioner(s) Representative

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FORT COLLINS, CO 80524  
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KATHAY RENNELS, CHAIR OF THE  
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