

<p><b>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO</b> 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p><b>ALLAN I. KROLL,</b></p> <p>v.</p> <p>Respondent:</p> <p><b>HUERFANO COUNTY BOARD OF EQUALIZATION.</b></p>	
<p>Attorney or Party Without Attorney for the Petitioner:</p> <p>Name: Allan I. Kroll Address: P.O. Box 958 Crested Butte, Colorado 81224 Phone Number:</p>	<p><b>Docket Number: 42284</b></p>
<p><b>ORDER ON STIPULATION</b></p>	

**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.: 4030422-R**

**Category: Valuation      Property Type: Vacant Land**
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:

Land:	\$676.00
Improvements:	<u>\$ 0.00</u>
Total:	\$676.00

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

**DATED/MAILED** this 4<sup>th</sup> day of August, 2004.

This decision was put on the record

September 2, 2004

**BOARD OF ASSESSMENT APPEALS**

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

Judy A. Venable  
Judy A. Venable



**BOARD OF ASSESSMENT APPEALS  
STATE OF COLORADO**

Docket Number: 42284  
Single County Schedule Number: 4030422-R

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STIPULATION (As to Tax Year 2003 Actual Value)

Petitioner, Allan I. Kroll

vs.

HUERFANO 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.

Petitioner(s) and Respondent agree and stipulate as follows:

1. The property subject to this stipulation is described as:

Lot 166, Unit F. CL&L Ranch

2. The subject property is classified as agricultural (what type of property).
3. The County Assessor originally assigned the following actual value to the subject property for tax year 2003:

Land:	\$20,216
Improvements:	\$
Total	\$20,216

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

Land:	\$20,216
Improvements:	\$
Total:	\$20,216

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BOARD OF ASSESSMENT APPEALS

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

Land:	\$676
Improvement:	\$
Total	\$676

6. The valuation, as established above, shall be binding only with respect to tax year 2003.

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

Land was reclassified from vacant land to agricultural status.


8. Both parties agree that the hearing scheduled before the Board of Assessment Appeals on October 15, 2004 at 8:30 a.m. be vacated.

9. The Board of Assessment Appeals will enter the appropriate orders concerning rebate based on this Stipulation as if the same were supported by evidence on the record.

DATED this 27 day of August, 2004

  
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Petitioner(s) or Agent or Attorney at Law

  
\_\_\_\_\_

County Attorney for Respondent,  
Board of Equalization  
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Docket Number 42284