

<b>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO</b> 1313 Sherman Street, Room 315 Denver, Colorado 80203	
Petitioner:  <b>GARY E. WALTERS,</b>  v.  Respondent:  <b>SUMMIT COUNTY BOARD OF EQUALIZATION.</b>	
Attorney or Party Without Attorney for the Petitioner:  Name: Gary E. Walters Address: P.O. Box 1307 Silverthorne, CO 80498 Phone Number: 970.262.6543	<b>Docket Number: 43689</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.: 6511113**  
  
**Category: Valuation      Property Type: Residential**
2. Petitioner is protesting the 2004 actual value of the subject property.

3. The parties agreed that the 2004 actual value of the subject property should be reduced to:

Land:	\$ 0.00
Improvements:	<u>\$251,113.00</u>
Total:	\$251,113.00

4. The Board concurs with the Stipulation.

**ORDER:**

Respondent is ordered to reduce the 2004 actual value of the subject property, as set forth above.

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

**DATED/MAILED** this 27<sup>th</sup> day of October, 2004.

This decision was put on the record

October 26, 2004

**BOARD OF ASSESSMENT APPEALS**

Karen E Hart

Karen E. Hart

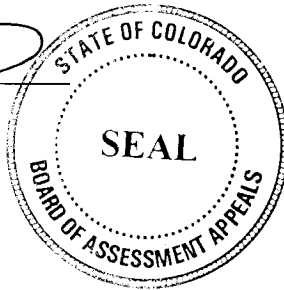
I hereby certify that this is a true and correct copy of the decision of the Board of Assessment Appeals

Debra A. Baumbach

Debra A. Baumbach

Keela K. Steele

Keela K. Steele



**BOARD OF ASSESSMENT APPEALS  
STATE OF COLORADO**

Docket Number: **43689**  
Single County Schedule Number: **6511113**

STIPULATION (As to Tax Year 2004 Actual Value)

**Gary E. Walters**, Petitioner,  
vs.  
**SUMMIT COUNTY BOARD OF EQUALIZATION**,  
Respondent.

Petitioner and Respondent hereby enter into this Stipulation regarding the tax year 2004 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:

**Unit E7 Retreat on the Blue Condo Phase 2**

2. The subject property is classified as a **residential condominium** property.

3. The County Assessor originally assigned the following actual value to the subject property for tax year 2004:

Improvements	<b><u>\$121,364.00</u></b>
Total	<b><u>\$121,364.00</u></b>

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

Improvements	<b><u>\$303,411.00</u></b>
Total	<b><u>\$303,411.00</u></b>

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5. After further review and negotiation, Petitioner and County Board of Equalization agree to the following tax year 2004 actual value for the subject property:


Improvements	<u>\$ 251,113.00</u>
Total	<u>\$ 251,113.00</u>

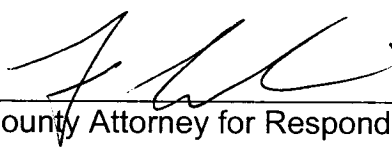
6. The valuation, as established above, shall be binding only with respect to tax year 2004.


7. Brief narrative as to why the reduction was made: **In 2004 this property moved from 40% complete to 100% complete. The computer software did not recognize the new percent complete. Therefore, a Special Notice of Valuation had to be mailed with the corrected percentage of completion for tax year 2004. Upon closer review of the sales, it was determined the value should be decreased to the amount listed above.**

8. Both parties agree on the stipulated value and no hearing will be scheduled with the Board of Assessment Appeals.

DATED this 14<sup>th</sup> day of October, 2004.

  
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Summit County Board of Equalization  
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Denise Steiskal  
Summit County Assessor  
P O Box 276  
Breckenridge, CO 80424  
970-453-3480

Docket Number: **43689**