BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203 Petitioner: TRENDWEST RESORTS, INC. V. Respondent: LARIMER COUNTY BOARD OF EQUALIZATION 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 apart of this decision.

FINDINGS OF FACT AND CONCLUSIONS:

Subject property is described as follows:

Larimer County Schedule No.: 3526412003

The parties agreed that the subject property was properly classified as vacant land for tax years 2007 and 2009. (Reference Attached Stipulation)

The Board concurs with the Stipulation.

ORDER:

Respondent is ordered to classify the subject property as vacant land for tax years 2007 and 2009. The Larimer County Assessor is directed to adjust his/her records accordingly.

DATED AND MAILED this 11th day of a 2010.

BOARD OF ASSESSMENT APPEALS

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

Karen E. Hart

Delra a Baumbach

Debra A. Baumbach

Cara McKeller



BOARD OF ASSESSMENT APPEALS STATE OF COLORADO

Docket Numbers: <u>48594</u>, <u>\$1409</u>, 52732 County Schedule Number: R1349503

AMENDED STIPULATION (As To Tax Years 2006, 2007, and 2009 Classification)-

TRENDWEST RESORTS, INC.

Petitioner,

VS.

LARIMER COUNTY BOARD OF EQUALIZATION,

Respondent.

Petitioners and Respondent hereby enter into this stipulation regarding the 2006, 2007, and 2009 tax year classification of the subject property. Petitioner and Respondent jointly move the Board of Assessment Appeals to enter its order based on this Stipulation.

The Petitioners and Respondent agree and stipulate as follows:

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

Real Property located at 1401 E. Riverside Drive

County Parcel Number:

3526412003

- 2. Petitioner's 2006 appeal is the subject of BAA Docket No. 51409. Petitioner's 2007 appeal is the subject of BAA Docket No. 48594. Docket number 52732 is assigned to the 2009 tax year appeal.
- 3. Parcel 3526412003 is classified as vacant land. The Petitioner did not challenge the classification or value of this parcel in 2006, 2007 or 2009. The Petitioner and County Board of Equalization agree that this parcel was properly classified as such for the tax years 2006, 2007 and 2009.

4. Petitioner and County Board of I referenced docket numbers and no heari	•	n agree that this Stipulation resolves the above sary.
DATED this 28 day of _	June	, 2010.
Thomas & Duny)		Steve Johnna
Thomas E. Downey, Jr. #9686		STEVE JOHNSON, CHAIR OF THE
ATTORNEY FOR PETITIONER	•	LARIMER COUNTY BOARD OF EQUALIZATION
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