

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

1313 Sherman Street, Room 315  
Denver, Colorado 80203

Docket Number: 50278

Petitioner:

**MAPLE GROVE LAND, LP**

v.

Respondent:

**DOUGLAS COUNTY BOARD OF COMMISSIONERS**

**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 a part of this decision.

**FINDINGS OF FACT AND CONCLUSIONS:**

1. Subject Property described as follows:

County Schedule Numbers (2005): 0445889, 0451859, 0451945, 0451946,  
0459532

County Schedule Numbers (2006): 0445889, 0451859, 0451946, 0459532,  
0469191, 0469192, 0469193, 0469194, 0469195, 0469196, 0469197, 0469198,  
0469199, 0469200, 0469201, 0469202, 0469203, 0469204, 0469211, 0469212,  
0469213, 0469265, 0469267, 0469268, 0469269, 0469270, 0469271, 0469272,  
0469278, 0469279, 0469280, 0469281

Category: Abatement      Property Type: Vacant Land

2. Petitioner is protesting the 2005-2006 actual value of the subject property.
3. The parties agreed that the 2005-2006 actual value of the subject property should be reduced to:

**TOTAL VALUE: \$2,582,160  
(Reference Attached Stipulation)**

4. The Board concurs with the Stipulation.

**ORDER:**

Respondent is ordered to reduce the 2005-2006 actual value of the subject property, as set forth above.

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

**DATED AND MAILED** this 28<sup>th</sup> day of May, 2009

**BOARD OF ASSESSMENT APPEALS**

*Karen E Hart*

Karen E. Hart

*Debra A. Baumbach*

Debra A. Baumbach

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

*Toni Rigirozzi*

Toni Rigirozzi



**BOARD OF ASSESSMENT APPEALS,  
STATE OF COLORADO**  
1313 Sherman Street, Room 315  
Denver, Colorado 80203

Petitioner:

**MAPLE GROVE LAND, LP,**

v.

Respondent:

**DOUGLAS COUNTY BOARD OF  
COMMISSIONERS.**

Attorney for Respondent:

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Office of the County Attorney  
Douglas County, Colorado  
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Phone Number: 303-660-7414  
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Docket Number: **50278**

Schedule No.:  
**R0445889+31**

**STIPULATION (As to Abatement/Refund for Tax Year 2005-2006)**

Petitioner and Respondent, hereby enter into this Stipulation regarding the tax year 2005-2006 valuations of the subject properties, and jointly move the Board of Assessment Appeals to enter its Order based on this Stipulation.

The Petitioner and Respondent agree and stipulate as follows:

1. The properties subject to this Stipulation are described as set forth in the County Schedule Numbers on the Attachments to this Stipulation.
2. The subject properties are classified as Vacant Land property.

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STATE OF COLORADO  
BOARD OF ASSESSMENT APPEALS

3. Attachments A and B reflect the actual values of the subject properties after a timely appeal, as assigned by the Board of Commissioners.

4. After further review and negotiation, the Petitioner and the Respondent agree to the tax years 2005-2006 actual values of the subject properties, as also shown on Attachments A and B.

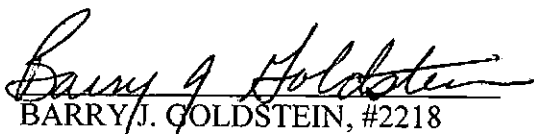
5. The valuations, as established on Attachments A and B, shall be binding only with respect to tax years 2005-2006.

6. Brief Narrative as to why the reductions were made:

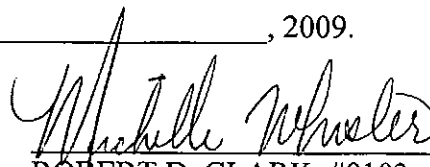
Further investigation and review of various parcels included in these abatements indicated a change in classification was warranted.

7. Both parties agree that the hearing scheduled before the Board of Assessment Appeals on June 8, 2009 at 8:30 a.m. be vacated.

DATED this 31st day of May, 2009.



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303-757-8865



ROBERT D. CLARK, #8103  
MICHELLE B. WHISLER, #30037  
Senior Assistant County Attorney  
for Respondent DOUGLAS COUNTY  
BOARD OF COMMISSIONERS  
100 Third Street  
Castle Rock, CO 80104  
303-660-7414

Docket Number 50278

2005

Transmittal Sheet		Abatement #	07-165	Assessor Findings:									
Petitioner: MAPLE GROVE LAND, LP		2005		Assessor's Recommendation:									
Agent:				RECOMMENDATION OF STIPULATION DOCKET #50278									
Petitioner's Request: OVERVALUATION 2005													
Petitioner's Requested Value													
Abatement Results				BAA SETTLEMENT									
Parcel Number	Class	Actual Val	Assmt Rate	Assd Value	Assmt Rate	Actual Val	Assmt Rate	Assd Value	Tax Rate	Tax Amount	Refund	GIS Acres	\$/Acre
0445889	0550	\$ 463,500	29.00%	\$ 134,415	29.00%	\$ 463,500	29.00%	\$ 134,415	11.9480%	\$ 16,059.90	\$ -	46.350	\$10,000
0451945	0540	\$ 201,280	29.00%	\$ 58,371	29.00%	\$ 201,280	29.00%	\$ 58,371	11.2540%	\$ 6,569.09	\$ -	21.374	\$10,000
0451946	0540	\$ 204,560	29.00%	\$ 59,322	29.00%	\$ 204,560	29.00%	\$ 59,322	11.2540%	\$ 6,876.14	\$ -	20.456	\$28
0459532	0550	\$ 1,311,970	29.00%	\$ 380,471	29.00%	\$ 1,311,970	29.00%	\$ 380,471	11.9480%	\$ 45,458.71	\$ 45,371.19	90.197	\$28
0459532	N/A	-	-	-	-	-	-	-	-	-	-	-	-
0451859	0560	\$ 1,452,300	29.00%	\$ 421,167	29.00%	\$ 1,452,300	29.00%	\$ 421,167	11.9480%	\$ 47,398.13	\$ 47,230.70	183.207	\$28
TOTAL		\$ 3,633,610		\$ 1,053,746		\$ 1,083,009		\$ 314,073		\$ 37,108.80	\$ 85,053.17	402.584	
Previous Study Period		CURRENT SALES STUDY PERIOD		Appraisal Date		Assessment Date							
January 1, 2001 - June 30, 2002		July 1, 2002 - June 30, 2004		6/30/04		1/1/05							

Assessed Values are rounded to the nearest dollar. Tax dollar references are an estimate only.

Transmittal Sheet		Abatement #		07-165		2006		Assessor Findings:											
Petitioner: MAPLE GROVE LAND, LP		Tax Year		2006		Assessor's Recommendation:		RECOMMENDATION OF STIPULATION DOCKET #50278											
Agent:		Protested?		N															
Petitioner's Request: OVERVALUATION 2006		Tax District		MULTIPLE															
Petitioner's Requested Value		Tax Rate		11.9370%															
Abatement Results		Assmt		Assd		BAA SETTLEMENT		PG 2 OF 2											
Parcel	Class	Actual Val	Rate	Value	Assmt	Actual Val	Rate	Value	Assd	Decision	Class	Actual Val	Rate	Value	Tax Rate	Tax Amount	Refund	GIS Acres	\$/Acre
0469211	0100T	\$ 15,700	29.00%	\$ 4,553	29.00%	\$ 15,700	29.00%	\$ 4,553	29.00%	0100T	\$ 15,700	29.00%	\$ 4,553	11.9370%	\$ 543.49	\$ -	1.570	\$10,000	
0469212	0100T	\$ 15,600	29.00%	\$ 4,524	29.00%	\$ 15,600	29.00%	\$ 4,524	29.00%	0100T	\$ 15,600	29.00%	\$ 4,524	11.9370%	\$ 540.03	\$ -	1.560	\$10,000	
0469213	0100HV	\$ 1	29.00%	\$ -	29.00%	\$ 1	29.00%	\$ -	29.00%	0100HV	\$ 1	29.00%	\$ -	11.9370%	\$ -	\$ -	1.810	\$1	
0469265	0100HV	\$ 4	29.00%	\$ -	29.00%	\$ 4	29.00%	\$ -	29.00%	0100HV	\$ 4	29.00%	\$ -	11.9370%	\$ -	\$ -	4.450	\$1	
0469267	0100T	\$ 43,300	29.00%	\$ 12,557	29.00%	\$ 43,300	29.00%	\$ 12,557	29.00%	0100T	\$ 43,300	29.00%	\$ 12,557	11.9370%	\$ 1,488.93	\$ -	4.330	\$10,000	
0469268	0100T	\$ 8,400	29.00%	\$ 2,436	29.00%	\$ 8,400	29.00%	\$ 2,436	29.00%	0100T	\$ 8,400	29.00%	\$ 2,436	11.9370%	\$ 290.79	\$ -	0.840	\$10,000	
0469269	0100T	\$ 4,000	29.00%	\$ 1,160	29.00%	\$ 4,000	29.00%	\$ 1,160	29.00%	0100T	\$ 4,000	29.00%	\$ 1,160	11.9370%	\$ 138.47	\$ -	0.400	\$10,000	
0469270	0100T	\$ 36,800	29.00%	\$ 10,672	29.00%	\$ 36,800	29.00%	\$ 10,672	29.00%	0100T	\$ 36,800	29.00%	\$ 10,672	11.9370%	\$ 1,273.92	\$ -	3.680	\$10,000	
0469271	0100T	\$ 15,700	29.00%	\$ 4,553	29.00%	\$ 15,700	29.00%	\$ 4,553	29.00%	0100T	\$ 15,700	29.00%	\$ 4,553	11.9370%	\$ 543.49	\$ -	1.570	\$10,000	
0469272	0100HV	\$ 5	29.00%	\$ -	29.00%	\$ 5	29.00%	\$ -	29.00%	0100HV	\$ 5	29.00%	\$ -	11.9370%	\$ -	\$ -	5.570	\$1	
0469278	0100HV	\$ 3	29.00%	\$ -	29.00%	\$ 3	29.00%	\$ -	29.00%	0100HV	\$ 3	29.00%	\$ -	11.9370%	\$ -	\$ -	3.650	\$1	
0469279	0100T	\$ 24,700	29.00%	\$ 7,163	29.00%	\$ 24,700	29.00%	\$ 7,163	29.00%	0100T	\$ 24,700	29.00%	\$ 7,163	11.9370%	\$ 855.05	\$ -	2.470	\$10,000	
0469280	0100T	\$ 8,900	29.00%	\$ 2,581	29.00%	\$ 8,900	29.00%	\$ 2,581	29.00%	0100T	\$ 8,900	29.00%	\$ 2,581	11.9370%	\$ 308.09	\$ -	0.890	\$10,000	
0469281	0100T	\$ 101,500	29.00%	\$ 29,435	29.00%	\$ 101,500	29.00%	\$ 29,435	29.00%	0100T	\$ 101,500	29.00%	\$ 29,435	11.9370%	\$ 3,513.66	\$ -	10.150	\$10,000	
0451859	0560	\$ 1,452,300	29.00%	\$ 421,167	29.00%	\$ 1,452,300	29.00%	\$ 421,167	29.00%	4142	\$ 5,130	29.00%	\$ 1,488	11.9370%	\$ 177.59	\$ 50,097.11	183.207	\$28	
TOTAL FROM PG 1		\$ 2,322,839		\$ 673,620		\$ 1,219,408		\$ 353,626				\$ 1,219,408		\$ 42,212.29	\$ 38,197.80		242.623		
TOTAL		\$ 4,049,752		\$ 1,174,421		\$ 1,499,151		\$ 434,748				\$ 1,499,151		\$ 51,895.80	\$ 88,294.91		468.770		
Difference Actual Value										Difference Assd Value		Refund							
\$ 2,550,601										\$ 739,673		\$ 88,294.91							

ATTACHMENT B

**Transmittal Sheet**

Petitioner: MAPLE GROVE LAND, LP Abatement # 07-165 Tax Year 2006

Agent: Assessor's Recommendation: 2006 N

Petitioner's Request: OVERVALUATION 2006 Tax District MULTIPLE

Petitioner's Requested Value Tax Rate 11.9370%

Assessor Findings:

**RECOMMENDATION OF STIPULATION DOCKET #50278**

**Abatement Results**

Parcel Number	Class	Actual Val	Assmt Rate	Assd Value	Decision	Class	Actual Val	Assmt Rate	Assd Value	Tax Rate	Tax Amount	Refund	GIS Acres	\$/Acre
0445889	0550	\$ 463,500	29.00%	\$ 134,415		0550	\$ 463,500	29.00%	\$ 134,415	11.9370%	\$ 16,045.12	\$ -	46.350	\$10,000
0451946	0540	\$ 204,560	29.00%	\$ 59,322		4142	\$ 573	29.00%	\$ 166	11.9370%	\$ 19.84	\$ 7,061.47	20.456	\$28
0459532	0560	\$ 1,311,970	29.00%	\$ 380,471		4142	\$ 2,526	29.00%	\$ 733	11.9370%	\$ 87.44	\$ 45,329.42	90.197	\$28
0459532	N/A	-	-	-		0550	\$ 410,000	29.00%	\$ 118,900	11.9370%	\$ 14,193.09	\$ (14,193.09)	41.000	\$10,000
0469191	0100HV	\$ 5	29.00%	\$ -		0100HV	\$ 5	29.00%	\$ -	11.9370%	\$ -	\$ -	5.680	\$1
0469192	0100T	\$ 14,000	29.00%	\$ 4,060		0100T	\$ 14,000	29.00%	\$ 4,060	11.9370%	\$ 484.64	\$ -	1.400	\$10,000
0469193	0100T	\$ 27,000	29.00%	\$ 7,830		0100T	\$ 27,000	29.00%	\$ 7,830	11.9370%	\$ 934.67	\$ -	2.700	\$10,000
0469194	0100T	\$ 28,800	29.00%	\$ 8,352		0100T	\$ 28,800	29.00%	\$ 8,352	11.9370%	\$ 996.98	\$ -	2.880	\$10,000
0469195	0100T	\$ 12,200	29.00%	\$ 3,538		0100T	\$ 12,200	29.00%	\$ 3,538	11.9370%	\$ 422.33	\$ -	1.220	\$10,000
0469196	0100HV	\$ 4	29.00%	\$ -		0100HV	\$ 4	29.00%	\$ -	11.9370%	\$ -	\$ -	4.660	\$1
0469197	0100T	\$ 50,200	29.00%	\$ 14,558		0100T	\$ 50,200	29.00%	\$ 14,558	11.9370%	\$ 1,737.79	\$ -	5.020	\$10,000
0469198	0100T	\$ 14,100	29.00%	\$ 4,089		0100T	\$ 14,100	29.00%	\$ 4,089	11.9370%	\$ 488.10	\$ -	1.410	\$10,000
0469199	0100T	\$ 26,800	29.00%	\$ 7,772		0100T	\$ 26,800	29.00%	\$ 7,772	11.9370%	\$ 927.74	\$ -	2.680	\$10,000
0469200	0100T	\$ 33,200	29.00%	\$ 9,628		0100T	\$ 33,200	29.00%	\$ 9,628	11.9370%	\$ 1,149.29	\$ -	3.320	\$10,000
0469201	0100T	\$ 79,400	29.00%	\$ 23,026		0100T	\$ 79,400	29.00%	\$ 23,026	11.9370%	\$ 2,748.61	\$ -	7.940	\$10,000
0469202	0100T	\$ 13,200	29.00%	\$ 3,828		0100T	\$ 13,200	29.00%	\$ 3,828	11.9370%	\$ 456.95	\$ -	1.320	\$10,000
0469203	0100T	\$ 22,600	29.00%	\$ 6,554		0100T	\$ 22,600	29.00%	\$ 6,554	11.9370%	\$ 782.35	\$ -	2.260	\$10,000
0469204	0100T	\$ 21,300	29.00%	\$ 6,177		0100T	\$ 21,300	29.00%	\$ 6,177	11.9370%	\$ 737.35	\$ -	2.130	\$10,000
TOTAL		\$ 2,322,839		\$ 673,620			\$ 1,219,408		\$ 353,626		\$ 42,212.29	\$ 38,197.80	242.623	

Assessed Values are rounded to the nearest dollar. Tax dollar references are an estimate only.

Previous Study Period	Assessment Date
January 1, 2001 - June 30, 2002	6/30/04
Current Sales Study Period	Assessment Date
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