BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203	Docket Number: 51880				
Petitioner:					
CHRISTIE L. AND JAMES A. WIDLAR ,					
V.					
Respondent:					
SUMMIT 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 a part of this decision.

FINDINGS OF FACT AND CONCLUSIONS:

1. Subject property is described as follows:

County Schedule No.: 304976

Category: Valuation Property Type: Residential

- 2. Petitioner is protesting the 2009 actual value of the subject property.
- 3. The parties agreed that the 2009 actual value of the subject property should be reduced to:

Total Value:\$829,116(Reference Attached Stipulation)

4. The Board concurs with the Stipulation.

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ORDER:

Respondent is ordered to reduce the 2009 actual value of the subject property, as set forth above.

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



DATED AND MAILED this 18th day of February 2010.

BOARD OF ASSESSMENT APPEALS

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Karen E. Hart

Detra 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.

Melissa Nord

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SUMMIT COUNTY ASSESSOR

BOARD OF ASSESSMENT APPEALS STATE OF COLORADO

Docket Number: 51880 Single County Schedule Number: 0304976

STIPULATION (As to Tax Year 2009 Actual Value)

Christie L. Widlar and James A. Widlar, Petitioner, vs. SUMMIT COUNTY BOARD OF EQUALIZATION, Respondent.

Petitioner and Respondent hereby enter into this Stipulation regarding the tax year 2009 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:

Lot 26 Breckenridge Mountain Village

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2. The subject property is classified as Single Family Residential property.

3. The County Assessor originally assigned the following actual value to the subject property for tax year 2009:

	Land Improvements Total	\$ \$ \$	687,527 <u>218,692</u> 906,219		~ ;
 After a timely appeal Equalization valued the subject pr 		Equ	alization,	the	Board-of
	Land Improvements Total	\$ <u>\$</u> \$	687,524 <u>158,502</u> 846,026		

5. After further review and negotiation, Petitioner and County Board of Equalization agree to the following tax year 2009 actual value for the subject property:

Land	\$	670,614
Improvements	<u>\$</u>	158,502
Total	\$	829,116

6. The valuation, as established above, shall be binding only with respect to tax year 2009.

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

Analysis of the subject property as compared to the entire subdivision indicated that an adjustment was justified. The subject property is located on one of the smallest sites within Breckenridge Mountain Village.

8. Both parties agree that a hearing has not yet been scheduled before the Board of Assessment Appeals.

DATED this 5th day of January, 2010.

Petitioner: James A. Widlar Address: PO Box 555 Breckenridge, CO 80424 303-447-1000

County Attorney for Respondent, Summit County Board of Equalization P O Box 68 Breckenridge, CO 80424 970-453-2561

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Beverly Breakstone Summit County Assessor P O Box 276 Breckenridge, CO 80424 970-453-3480

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