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| <b>BOARD OF ASSESSMENT APPEALS,<br/>STATE OF COLORADO</b><br>1313 Sherman Street, Room 315<br>Denver, Colorado 80203            | <b>Docket Number: 51959</b> |
| Petitioner:<br><b>MICHAEL AND SALLY KEHL ,</b><br><br>v.<br><br>Respondent:<br><b>LARIMER COUNTY BOARD OF<br/>EQUALIZATION.</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.: P0812340**

**Category: Valuation      Property Type: Commercial Real**

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:            \$6,900**  
(Reference Attached Stipulation)

4. The Board concurs with the Stipulation.

**ORDER:**

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

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

**DATED AND MAILED** this 26th day of February 2010.



**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.

*Melissa Nord*

Melissa Nord

*Debra A Baumbach*

Debra A. Baumbach

**BOARD OF ASSESSMENT APPEALS  
STATE OF COLORADO**

Docket Number(s): 51959  
County Schedule Number : P0812340

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**STIPULATION (As To Tax Year 2009 Actual Value)-**

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**MICHAEL KEHL DBA COUNSELING SERVICE ASSOCIATES INC**  
Petitioner(s)

vs.

**LARIMER COUNTY BOARD OF EQUALIZATION,**  
Respondent

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Petitioner(s) and Respondent hereby enter into this stipulation regarding the 2009 tax year valuation of the subject property. Petitioner(s) and Respondent jointly move the Board of Assessment Appeals to enter its order based on this Stipulation.

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

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

Personal Property located at 1037 Robertson Street, Fort Collins, CO

County Schedule Numbers : P0812340

2. The subject property is classified as Personal Property.
3. The County Assessor originally assigned the following actual value to the subject property:

\$ 26,100

4. After a timely protest to the County Assessor, the Assessor valued the subject property as follows:

\$ 13,320

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

\$ 13,320

6. After further review and negotiation, the Petitioner(s) and County Board of Equalization agree to the following actual value for tax year 2009.

\$ 6,900

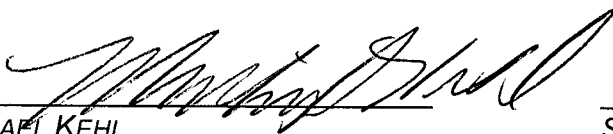
7. The valuations, as established above, shall be binding only with respect to tax year 2009.

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

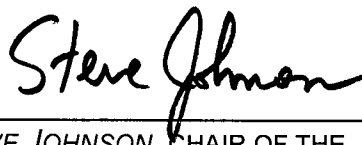
The reduction in value being agreed to is based on a reassessment of the inventory of the personal property owned by the Petitioner.

9. Both parties agree that the hearing scheduled before the Board of Assessment Appeals on March 23, 2010 be vacated.

**DATED** this 5th day of February, 2010



MICHAEL KEHL  
Petitioner(s)



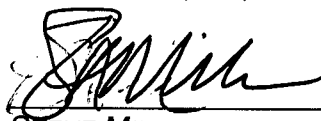
STEVE JOHNSON, CHAIR OF THE  
LARIMER COUNTY BOARD OF EQUALIZATION

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