

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

1313 Sherman Street, Room 315  
Denver, Colorado 80203

**Docket Number: 52222**

Petitioner:

**MICHAEL R. AND BETTY L. MOORE ,**

v.

Respondent:

**PARK 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.: R0002926**

**Category: Valuation      Property Type: Vacant Land**

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:            \$24,247**  
(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 Park County Assessor is directed to change his/her records accordingly.

**DATED AND MAILED** this 12th day of April 2010.



**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.

*Melissa Nord*

Melissa Nord

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BOARD OF ASSESSMENT APPEALS  
STATE OF COLORADO

Docket Number: 52222  
Single County Schedule Number: R0002926

PARK COUNTY  
ASSESSORS OFFICE

STIPULATION (As to Tax Year 2009 Actual Value)

MICHAEL R AND BETTY L MOORE

Petitioner,

vs.

PARK COUNTY BOARD OF EQUALIZATION,

Respondent.

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

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

INDIAN MOUNTAIN

FILING 23

OUTLOT A AND B

2. The subject property is classified as VACANT LAND (what type of property).

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

Land	\$	<u>24,247</u>	.00
Improvements	\$	<u>0</u>	.00
Total	\$	<u>24,247</u>	.00

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

Land	\$	<u>44,424</u>	.00
Improvements	\$	<u>0</u>	.00
Total	\$	<u>44,424</u>	.00

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

Land	\$	<u>24,247.00</u>
Improvements	\$	<u>0.00</u>
Total	\$	<u>24,247.00</u>

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:  
VACANT LAND THAT REQUIRES REPLAT AND WATER RIGHTS ACQUISITION TO BUILD ON IS BEING HEAVILY DISCOUNTED FOR TAX YEAR 2009.

8. Both parties agree that the hearing scheduled before the Board of Assessment Appeals on APRIL 28 (date) at 8:30 AM (time) be vacated or a hearing has not yet been scheduled before the Board of Assessment Appeals.

DATED this 24 day of MARCH, 2010.

Michael R. Moore  
Betty L. Moore  
Petitioner(s) or Agent or Attorney

Herbert C. Phillips  
County Attorney for Respondent,  
Board of Equalization

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