

BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203	Docket Number: 52224
Petitioner: EDWARD A. AND LINDA L. ESPINOZA , v. Respondent: COSTILLA 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.: 73700490

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: \$87,000

(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 Costilla County Assessor is directed to change his/her records accordingly.

DATED AND MAILED this 8th day of October 2010.

BOARD OF ASSESSMENT APPEALS

Karen E Hart

Karen E. Hart

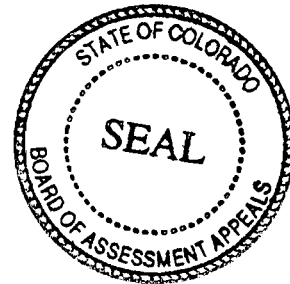
I hereby certify that this is a true and correct copy of the decision of the Board of Assessment Appeals.

Debra A. Baumbach

Debra A. Baumbach

CM

Cara McKeller



**BOARD OF ASSESSMENT APPEALS
STATE OF COLORADO**

STATE OF COLORADO
BOARD OF ASSESSMENT APPEALS

2010 OCT -7 PM 12: 21

Docket Number: 52224

Single County Schedule Number: 737-00-490

STIPULATION (As to Tax Year 2009 Actual Value)

EDWARD A & LINDA L ESPINOZA,

Petitioner,

vs.

COSTILLA 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:

_____.

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

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

Land	\$	<u>105,900</u>	.00
Improvements	\$	<u> </u>	.00
Total	\$	<u>105,900</u>	.00

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

Land	\$	<u>105,900</u>	.00
Improvements	\$	<u> </u>	.00
Total	\$	<u>105,900</u>	.00

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>87,000</u>	.00
Improvements	\$	<u> </u>	.00
Total	\$	<u>87,000</u>	.00

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:
COUNTY BELIEVES MARKET VALUE OF THIS INDIVIDUAL LOT TO BE AT THE VALUE AS APPRAISAL PROVIDED BY PETITIONER.

8. Both parties agree that the hearing scheduled before the Board of Assessment Appeals on OCTOBER 20, 2010 (date) at 8:30AM (time) be vacated or a hearing has not yet been scheduled before the Board of Assessment Appeals.

DATED this 20th day of SEPTEMBER, 2010.

Edward A. Espinoza, Director Espinoza
Petitioner(s) or Agent or Attorney

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[Signature]
County Attorney for Respondent,
Board of Equalization

Address:

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County Assessor

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