

<b>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO</b> 1313 Sherman Street, Room 315 Denver, Colorado 80203	<b>Docket Number: 52435</b>
Petitioner: <b>GRANT-HOEVEN PROPERTIES LLC,</b>  v.  Respondent: <b>LARIMER COUNTY BOARD OF 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.: RR1641453+3**  
  
**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:            \$2,451**  
 (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 2nd 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.

*Debra A Baumbach*

Debra A. Baumbach

*Melissa Nord*

Melissa Nord

**BOARD OF ASSESSMENT APPEALS  
STATE OF COLORADO**

Docket Number(s): N/A

County Schedule Number : R1641453, R1641454, R1641455, R1641456

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

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**Grant-Hoeven Properties LLC**

Petitioner

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 properties. Petitioner(s) and Respondent jointly move the Board of Assessment Appeals to enter its order based on this Stipulation.

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

1. The properties subject to this Stipulation is described as:  
PARCELS 1,2,3, & 4 IN BOETTCHER FARM ESTATES LSM 20050083020  
Identified as:  
R1641453 Parcel 1  
R1641454 Parcel 2  
R1641455 Parcel 3  
R1641456 Parcel 5
2. The subject properties were classified as Residential Land in 2009 and were reclassified Agricultural
3. The County Assessor originally assigned the following actual values to the subject properties:

Parcel 1	\$ 176,00
Parcel 2	\$ 176,00
Parcel 3	\$ 176,00
Parcel 4	\$ 176,00

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

Parcel 1	\$ 176,00
Parcel 2	\$ 176,00
Parcel 3	\$ 176,00
Parcel 4	\$ 176,00

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

Parcel 1	\$	676
Parcel 2	\$	515
Parcel 3	\$	621
Parcel 4	\$	639

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

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

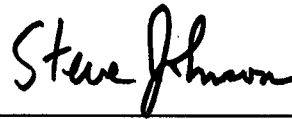
Physical inspection in June of 2009 presented cattle grazing on parcels 1,2,3 & 4. Grant - Hoeven Properties submitted documentation for grazing use from 2006 to 2009. Inspection in 2008 was following drought where grazing had been limited that season. I spoke with owners of property adjacent to these parcels and use was supported from 2007 to current. Parcels will be reclassified to AG for 2010. Current pending BAA hearing for 2009 to be stipulated and abatement for 2008 to be processed.

8. Both parties agree that the hearing scheduled before the Board of Assessment Appeals on N/A be vacated.

DATED this 6th day of January 2010



Petitioner(s) Representative



STEVE JOHNSON, CHAIR OF THE  
LARIMER COUNTY BOARD OF EQUALIZATION

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