

BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203	Docket Number: 52716
Petitioner: STEVEN BERKOWITZ , v. Respondent: PITKIN 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.: R004524

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: \$5,500,000

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

DATED AND MAILED this 17th day of June 2010.

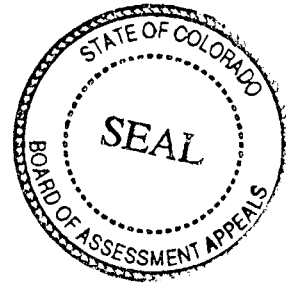
BOARD OF ASSESSMENT APPEALS

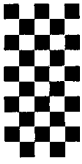
Karen E Hart
Karen E. Hart

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

Cara McKeller
Cara McKeller





**BOARD OF ASSESSMENT APPEALS
STATE OF COLORADO**

County Schedule Number R04524
Docket Number 52716

STIPULATION (As To Tax Year 2009 Actual Value)

Steven Berkowitz,

Petitioner,

v.

Pitkin County Board of Equalization,

Respondent.

Petitioner, Steven Berkowitz, and Respondent Pitkin County Board of Equalization 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.

The Petitioner and Respondent agree and stipulate as follows:

1. The property subject to this stipulation is described as Mountain Valley Subdivision, Block 3, lot 99, and is identified as Parcel No. 2737 172 07 103 in Pitkin County Assessor's Office records.
2. The County Assessor originally assigned the following actual value on the subject property for the tax year 2009:

Residential Land:	\$ 2,750,000
Residential Improvements:	<u>\$ 4,150,300</u>
Total:	\$ 6,900,300

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

Residential Land:	\$ 2,750,000
Residential Improvements:	<u>\$ 2,850,000</u>
Total:	\$ 5,600,000

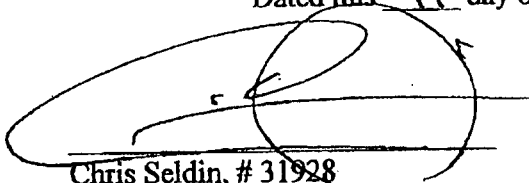
4. After further review and negotiation, the Petitioner and County Board of Equalization agree to the following tax year 2009 actual value for the subject property:

Residential Land:	\$ 2,750,000
Residential Improvements:	<u>\$ 2,750,000</u>
Total:	\$ 5,500,000

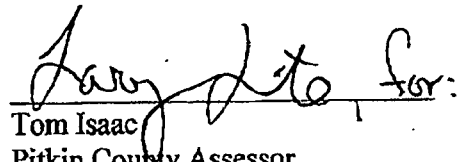
5. The valuation, as established above, shall be binding with respect to tax year 2009 and 2010.

6. Both parties agree that the hearing scheduled before the Board of Assessment Appeals shall be canceled.

Dated this 14th day of June, 2010.

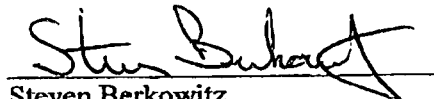


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ATTORNEY FOR RESPONDENT
 PITKIN COUNTY BOARD
 OF EQUALIZATION



Steven Berkowitz
 Petitioner