

<b>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO</b> 1313 Sherman Street, Room 315 Denver, Colorado 80203	<b>Docket Number: 48593, 51409 and 52731</b>
Petitioner: <b>WORLDMARK, THE CLUB</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 apart of this decision.

**FINDINGS OF FACT AND CONCLUSIONS:**

Regarding Larimer County Schedule No.: 3526412001, 3526412002, 3535105019, the parties agreed that they should be reclassified as residential for tax years 2006, 2007 and 2009. (Reference Attached Stipulation)

Regarding Larimer County Schedule No.: 3526413001, the parties agreed that it was properly classified as vacant land for tax years 2006, 2007 and 2009. (Reference Attached Stipulation)

The Board concurs with the Stipulation.

**ORDER:**

Respondent is ordered to classify the above referenced schedule numbers as set forth above. The Larimer County Assessor is directed to adjust his/her records accordingly.

DATED AND MAILED this 11th day of a 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**

Docket Numbers: 48593, 51409, 52731

County Schedule Numbers: 3526412001, 3526412002, 3535105019, 3526413001

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**AMENDED STIPULATION (As To Tax Years 2006, 2007, and 2009 Classification)-**

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**WORLDMARK, THE CLUB,**

Petitioner,

vs.

**LARIMER COUNTY BOARD OF EQUALIZATION,**

Respondent.

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Petitioners and Respondent hereby enter into this stipulation regarding the 2006, 2007, and 2009 tax year classification of the subject property. Petitioner and Respondent jointly move the Board of Assessment Appeals to enter its order based on this Stipulation.

**The Petitioners and Respondent agree and stipulate as follows:**

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

Real Property located at 740 Moraine Avenue; 725 E. Riverside Drive; Estes Park, Colorado.

County Schedule Numbers: 3526412001, 3526412002, 3535105019, 3526413001<sup>1</sup>

2. Petitioner has challenged the Assessor's commercial classification of Parcels 3526412001, 3526412002 and 3535105019 for tax years 2006, 2007 and 2009. Petitioner has not challenged the value of those parcels in tax years 2006, 2007 and 2009, but asserts that the commercial classification is erroneous and that the parcels should be classified as residential. Petitioner's similar challenge to the 2005 classification of those parcels resulted in the Colorado Court of Appeals determination that the parcels did not fit within the statutory definition of "hotel and motel", C.R.S. §§ 39-1-102 (5.5) & (14.5), and the Board of Assessment Appeals entered an Order on November 25, 2009 ordering the Larimer County Assessor to change the classification of the disputed parcels to residential for 2005.
3. Petitioner protested the classification of its property as a commercial hotel and motel in tax years 2006, 2007 and 2009. Petitioner's 2006 appeal is the subject of BAA Docket No.

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<sup>1</sup> Parcel numbers 3526412001, 3526412002, 3535105019 and 3526413001 were consolidated into parcel number 3526414001 in 2007.

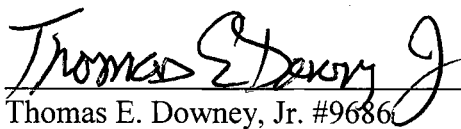
51409. Petitioner's 2007 appeal is the subject of BAA Docket No. 48593. BAA Docket No. 52731 is assigned to the 2009 tax year appeal. The 2006, 2007 and 2009 dockets have been held in abeyance pending the outcome of Petitioner's challenge to the 2005 tax year classification.

4. In view of the Colorado Court of Appeals determination that the disputed parcels did not fit within the statutory definition of "hotel and motel", and further review of the status of the properties for tax years 2006, 2007 and 2009, the Petitioner and County Board of Equalization agree that Parcels 3526412001, 3526412002, 3535105019 should be classified as residential property for tax years 2006, 2007 and 2009.

5. Parcel 3526413001 is classified as vacant land. The Petitioner did not challenge the classification or value of this parcel in 2006, 2007 or 2009. The Petitioner and County Board of Equalization agree that this parcel was properly classified as such for the tax years 2006, 2007 and 2009.

6. Petitioner and County Board of Equalization agree that this Stipulation resolves the above referenced docket numbers and no hearing is necessary.

DATED this 28<sup>29th</sup> day of June, 2010.



Thomas E. Downey, Jr. #9686

ATTORNEY FOR PETITIONER

Downey & Murray LLC

383 Inverness Parkway, Suite 300

Englewood, CO 80112

Telephone: (303)813-1111



STEVE JOHNSON, CHAIR OF THE  
LARIMER COUNTY BOARD OF EQUALIZATION



William G. Ressue, Reg. No. 34110  
LARIMER COUNTY ATTORNEY'S OFFICE  
224 Canyon Avenue, Suite 200  
Post Office Box 1606  
Fort Collins, Colorado 80522  
Telephone: (970)498-7450