

<b>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO</b> 1313 Sherman Street, Room 315 Denver, Colorado 80203	<b>Docket Number: 52795</b>
Petitioner: <b>ASPEN HIGHLANDS CONDO ASSOC. INC.,</b>  v. Respondent: <b>PITKIN 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.: R017759+72**

**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:            \$201,442,500**  
 (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 22nd day of September 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



STATE OF COLORADO  
2010 SEP 13 PM 3:35

**BOARD OF ASSESSMENT APPEALS  
STATE OF COLORADO**

County Schedule Number R017768 + 72  
Docket Number 52795

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

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Aspen Highlands Condo Association Inc.,

Petitioner,

v.

Pitkin County Board of Equalization,

Respondent.

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Petitioner, Aspen Highlands Condo Association Inc., and Respondent Pitkin County Board of Equalization hereby enter into this Stipulation regarding the tax year 2009 valuation of the subject properties, 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 properties subject to this stipulation is described as:

See attached summary.

2. The County Assessor originally assigned the following actual values on the subject properties for the tax year 2009:

See attached valuation summary

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

See attached valuation summary

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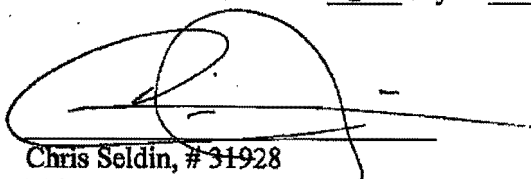
4. After further review and negotiation, the Petitioner and County Board of Equalization agree to the following tax year 2009 actual values for the subject properties:

See attached valuation summary

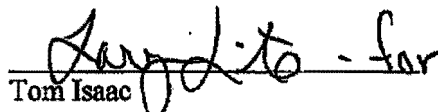
5. The valuations, as established above, shall be binding with respect to tax year 2009 and 2010.

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

Dated this 8<sup>th</sup> day of September, 2010.




Chris Seldin, # 31928  
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(970)920-5190



Tom Isaac  
Pitkin County Assessor  
506 East Main Street, Suite 202  
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(970)920-5160

ATTORNEY FOR RESPONDENT  
PITKIN COUNTY BOARD  
OF EQUALIZATION



Curtis Sanders  
SHERMAN & HOWARD L.L.C.  
201 North Mill Street, Suite 201  
Aspen, CO 81611  
Agent for Petitioners

Aspen Highlands Condos								
BAA Docket # 52795								
sch#	legal desc.	heated area	Assessor's		CBOE		2009 BAA	
			2009 value	\$/sqft	2009 value	\$/sqft	stipulated value	\$/sqft
R017768	Unit: TA4301	2015	\$4,016,500	\$1,993	\$4,016,500	\$1,993	\$3,638,900	\$1,806
R017780	Unit: TA4302	1819	\$3,625,800	\$1,993	\$3,625,800	\$1,993	\$3,284,900	\$1,806
R017792	Unit: TA8103	1619	\$3,227,200	\$1,993	\$3,227,200	\$1,993	\$2,923,800	\$1,806
R017804	Unit: TA8104	1622	\$2,939,200	\$1,812	\$2,939,200	\$1,812	\$2,662,900	\$1,642
R017816	Unit: TA8105	1674	\$3,336,800	\$1,993	\$3,336,800	\$1,993	\$3,023,100	\$1,806
R017828	Unit: TA8106	1619	\$3,080,500	\$1,903	\$3,080,500	\$1,903	\$2,790,900	\$1,724
R017840	Unit: TA8209	1748	\$3,325,900	\$1,903	\$3,325,900	\$1,903	\$3,013,200	\$1,724
R017852	Unit: TA8210	1918	\$3,649,400	\$1,903	\$3,649,400	\$1,903	\$3,306,300	\$1,724
R017864	Unit: TA8211	1789	\$3,403,900	\$1,903	\$3,403,900	\$1,903	\$3,083,900	\$1,724
R017876	Unit: TA8212	1619	\$3,080,500	\$1,903	\$3,080,500	\$1,903	\$2,790,900	\$1,724
R017888	Unit: TA8214	1614	\$2,924,700	\$1,812	\$2,924,700	\$1,812	\$2,649,700	\$1,642
R017900	Unit: TA8215	1680	\$3,196,500	\$1,903	\$3,196,500	\$1,903	\$2,896,000	\$1,724
R017912	Unit: TA8216	1682	\$3,200,300	\$1,903	\$3,200,300	\$1,903	\$2,899,500	\$1,724
R017924	Unit: TA8201	1619	\$3,227,200	\$1,993	\$3,227,200	\$1,993	\$2,923,800	\$1,806
R017936	Unit: TA8202	1617	\$2,930,200	\$1,812	\$2,930,200	\$1,812	\$2,654,700	\$1,642
R017948	Unit: TA8203	1620	\$3,229,200	\$1,993	\$3,229,200	\$1,993	\$2,925,600	\$1,806
R017960	Unit: TA8204	1617	\$2,930,200	\$1,812	\$2,930,200	\$1,812	\$2,654,700	\$1,642
R017972	Unit: TA8205	1677	\$3,342,800	\$1,993	\$3,342,800	\$1,993	\$3,028,500	\$1,806
R017984	Unit: TA8206	1626	\$3,093,800	\$1,903	\$3,093,800	\$1,903	\$2,802,900	\$1,724
R017996	Unit: TA8207	1830	\$3,647,700	\$1,993	\$3,647,700	\$1,993	\$3,304,800	\$1,806
R018008	Unit: TA8208	1741	\$3,312,600	\$1,903	\$3,312,600	\$1,903	\$3,001,200	\$1,724
R018020	Unit: TA8309	1757	\$3,343,000	\$1,903	\$3,343,000	\$1,903	\$3,028,700	\$1,724
R018032	Unit: TA8310	1922	\$3,657,000	\$1,903	\$3,657,000	\$1,903	\$3,313,200	\$1,724
R018044	Unit: TA8311	1788	\$3,402,000	\$1,903	\$3,402,000	\$1,903	\$3,082,200	\$1,724
R018056	Unit: TA8312	1619	\$3,080,500	\$1,903	\$3,080,500	\$1,903	\$2,790,900	\$1,724
R018068	Unit: TA8314	1616	\$2,928,300	\$1,812	\$2,928,300	\$1,812	\$2,653,000	\$1,642
R018080	Unit: TA8315	1675	\$3,187,000	\$1,903	\$3,187,000	\$1,903	\$2,887,400	\$1,724
R018092	Unit: TA8301	1618	\$3,225,200	\$1,993	\$3,225,200	\$1,993	\$2,921,900	\$1,806
R018104	Unit: TA8302	1618	\$2,932,000	\$1,812	\$2,932,000	\$1,812	\$2,656,300	\$1,642
R018116	Unit: TA8303	1617	\$3,223,200	\$1,993	\$3,223,200	\$1,993	\$2,920,100	\$1,806
R018128	Unit: TA8304	1619	\$2,933,800	\$1,812	\$2,933,800	\$1,812	\$2,658,000	\$1,642
R018140	Unit: TA8305	1673	\$3,334,800	\$1,993	\$3,334,800	\$1,993	\$3,021,300	\$1,806
R018152	Unit: TA8306	1609	\$3,061,400	\$1,903	\$3,061,400	\$1,903	\$2,773,600	\$1,724
R018164	Unit: TA8307	1832	\$3,651,700	\$1,993	\$3,651,700	\$1,993	\$3,308,400	\$1,806
R018176	Unit: TA8308	1751	\$3,331,600	\$1,903	\$3,331,600	\$1,903	\$3,018,400	\$1,724
R018188	Unit: TA8409	1354	\$2,576,300	\$1,903	\$2,576,300	\$1,903	\$2,334,000	\$1,724
R018200	Unit: TA8410	1706	\$3,246,000	\$1,903	\$3,246,000	\$1,903	\$2,940,800	\$1,724
R018212	Unit: TA8411	1444	\$2,747,500	\$1,903	\$2,747,500	\$1,903	\$2,489,200	\$1,724
R018224	Unit: TA8412	1365	\$2,597,200	\$1,903	\$2,597,200	\$1,903	\$2,353,000	\$1,724
R018236	Unit: TA8415	1239	\$2,357,400	\$1,903	\$2,357,400	\$1,903	\$2,135,800	\$1,724
R018248	Unit: TA8401	1331	\$2,653,100	\$1,993	\$2,653,100	\$1,993	\$2,403,700	\$1,806
R018260	Unit: TA8402	1319	\$2,390,200	\$1,812	\$2,390,200	\$1,812	\$2,165,400	\$1,642
R018272	Unit: TA8403	1308	\$2,607,200	\$1,993	\$2,607,200	\$1,993	\$2,362,100	\$1,806
R018284	Unit: TA8404	1422	\$2,576,800	\$1,812	\$2,576,800	\$1,812	\$2,334,500	\$1,642
R018296	Unit: TA8405	1246	\$2,483,700	\$1,993	\$2,483,700	\$1,993	\$2,250,200	\$1,806
R018308	Unit: TA8406	1346	\$2,561,000	\$1,903	\$2,561,000	\$1,903	\$2,320,300	\$1,724
R018320	Unit: TA8408	1172	\$2,230,000	\$1,903	\$2,230,000	\$1,903	\$2,020,300	\$1,724
R019027	Unit: TA2202	1624	\$2,942,800	\$1,812	\$2,942,800	\$1,812	\$2,666,200	\$1,642
R019028	Unit: TA2203	1723	\$3,434,500	\$1,993	\$3,434,500	\$1,993	\$3,111,600	\$1,806
R019029	Unit: TA2204	1729	\$3,133,100	\$1,812	\$3,133,100	\$1,812	\$2,838,500	\$1,642
R019030	Unit: TA2205	1471	\$2,932,200	\$1,993	\$2,932,200	\$1,993	\$2,656,500	\$1,806
R019031	Unit: TA2206	1612	\$2,921,100	\$1,812	\$2,921,100	\$1,812	\$2,646,500	\$1,642
R019032	Unit: TA2207	1604	\$3,197,300	\$1,993	\$3,197,300	\$1,993	\$2,896,700	\$1,806
R019033	Unit: TA2208	1615	\$2,926,500	\$1,812	\$2,926,500	\$1,812	\$2,651,400	\$1,642
R019035	Unit: TA2301	1782	\$3,552,100	\$1,993	\$3,552,100	\$1,993	\$3,218,100	\$1,806
R019036	Unit: TA2302	1328	\$2,406,500	\$1,812	\$2,406,500	\$1,812	\$2,180,200	\$1,642

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R019037	Unit: TA2303	1728	\$3,444,400	\$1,993		\$3,444,400	\$1,993		\$3,120,600	\$1,806
R019038	Unit: TA2304	1457	\$2,640,200	\$1,812		\$2,640,200	\$1,812		\$2,392,000	\$1,642
R019039	Unit: TA2305	1485	\$2,960,100	\$1,993		\$2,960,100	\$1,993		\$2,681,800	\$1,806
R019040	Unit: TA2306	1616	\$2,928,300	\$1,812		\$2,928,300	\$1,812		\$2,653,000	\$1,642
R019041	Unit: TA2307	1610	\$3,209,200	\$1,993		\$3,209,200	\$1,993		\$2,907,500	\$1,806
R019042	Unit: TA2308	1667	\$3,020,800	\$1,812		\$3,020,800	\$1,812		\$2,736,800	\$1,642
R019043	Unit: TA2309	1721	\$3,430,500	\$1,993		\$3,430,500	\$1,993		\$3,108,000	\$1,806
R019044	Unit: TA2310	1663	\$3,013,500	\$1,812		\$3,013,500	\$1,812		\$2,730,200	\$1,642
R019045	Unit: TA2312	1737	\$3,147,600	\$1,812		\$3,147,600	\$1,812		\$2,851,700	\$1,642
R019046	Unit: TA2401	1315	\$2,621,200	\$1,993		\$2,621,200	\$1,993		\$2,374,800	\$1,806
R019047	Unit: TA2405	1474	\$2,938,100	\$1,993		\$2,938,100	\$1,993		\$2,661,900	\$1,806
R019048	Unit: TA2406	1319	\$2,390,200	\$1,812		\$2,390,200	\$1,812		\$2,165,400	\$1,642
R019049	Unit: TA2407	1609	\$3,207,200	\$1,993		\$3,207,200	\$1,993		\$2,905,700	\$1,806
R019050	Unit: TA2408	1332	\$2,413,700	\$1,812		\$2,413,700	\$1,812		\$2,186,800	\$1,642
R019051	Unit: TA2409	1718	\$3,424,500	\$1,993		\$3,424,500	\$1,993		\$3,102,500	\$1,806
R019052	Unit: TA2410	1332	\$2,413,700	\$1,812		\$2,413,700	\$1,812		\$2,186,800	\$1,642
R019053	Unit: TA2412	1467	\$2,658,300	\$1,812		\$2,658,300	\$1,812		\$2,408,400	\$1,642
		total	\$222,346,400					total	\$201,442,500	
		median \$/sq ft	\$1,903					median \$/sq ft	\$1,724	

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