

BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203	Docket Number: 52815
Petitioner: VAIL SPA CONDOMINIUMS ASSOCIATION, v. Respondent: EAGLE 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.: R009169+39

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: \$69,979,040

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

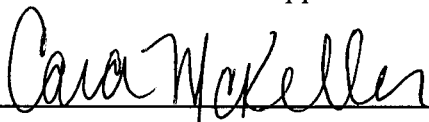
DATED AND MAILED this 14th day of May 2010.

BOARD OF ASSESSMENT APPEALS




Karen E. Hart

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



Cara McKeller



Debra A. Baumbach



BOARD OF ASSESSMENT APPEALS
STATE OF COLORADO

1001 21

Docket Number: **52815**

Multiple Schedule Numbers: (As set forth in Exhibit A)

STIPULATION (As to Tax Year 2009 Actual Values)

VAIL SPA CONDOMINIUMS ASSOCIATION,

Petitioner,

vs.

EAGLE COUNTY BOARD OF EQUALIZATION,

Respondent.

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

Petitioner and Respondent agree and stipulate as follows:

1. The properties subject to this Stipulation are described by the Eagle County Schedule Numbers as set forth on Exhibit A to this Stipulation, attached hereto and incorporated herein by this reference.

2. The subject properties are classified as **Residential**.

3. Exhibit A shows the following: 1) the actual values of the subject properties as assigned by the Assessor for tax year 2009; 2) the Board of Equalization valuations assigned by the Board of Equalization; and 3) the stipulated values agreed to by the Petitioner and the Board of Equalization.

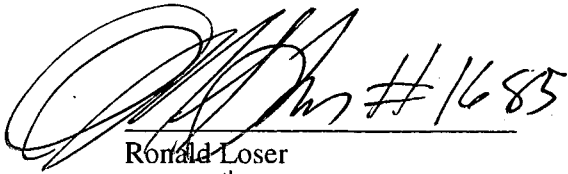
4. Brief narrative as to why the reduction was made:

The stipulated values were agreed upon by Petitioner and Eagle County during pre-hearing discussions.

5. The stipulated values, as established by Exhibit A, shall be binding only with respect to tax year 2009.

6. A hearing has been scheduled before the Board of Assessment Appeals for May 4, 2010 at 8:30 a.m. and should be vacated upon the Board's acceptance of this Stipulation Agreement.

Dated this 26th day of April, 2010.

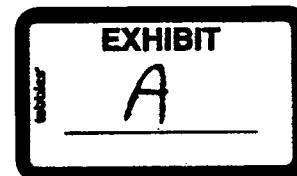


Ronald Loser
1099 18th Street
Suite 2600
Denver, CO 80202



Christina Hooper
Assistant County Attorney
and Attorney for the Board of
Equalization
P.O. Box 850
Eagle, Colorado 81631
(970) 328-8685

NAME OF PERSON SIGNING STIPULATION			ADDRESS OF PERSON SIGNING STIPULATION			DOCKET #	CLASS OF PROPERTY	TAX YEAR				
RONALD S. LOSER ESQ.			ROBINSON WATERS & O'DORISO			52815	RESIDENTIAL	2009				
			1099 18TH STREET, SUITE 2600									
			DENVER, CO 80202-1296									
TAXPAYER NAME	SCH	PARCEL #	ASSESSOR LAND VALUE	ASSESSOR IMP VALUE	TOTAL ASSESSOR VALUE	CBOE ADJ LAND VALUE	CBOE ADJ IMP VALUE	TOTAL CBOE ADJ VALUE	STIPULATED LAND VALUE	STIPULATED IMP VALUE	TOTAL STIPULATED VALUE	
LOFTON, KEVIN E.	R009169	2101-063-17-001	\$165,100	\$1,215,080	\$1,380,180	\$165,100	\$1,215,080	\$1,380,180	\$160,100	\$1,174,090	\$1,334,190	
SCHNEIDER, MARY J. & HELMUT	R009179	2101-063-17-003	\$238,240	\$1,751,960	\$1,990,200	\$238,240	\$1,751,960	\$1,990,200	\$213,794	\$1,567,826	\$1,781,620	
VS HILLS LLC	R009181	2101-063-17-004	\$209,660	\$1,542,350	\$1,752,010	\$209,660	\$1,542,350	\$1,752,010	\$209,660	\$1,542,350	\$1,752,010	
GRUPO OPALO LOGA SOCIEDAD ANONIMA	R009182	2101-063-17-005	\$198,140	\$1,457,350	\$1,655,490	\$198,140	\$1,457,350	\$1,655,490	\$176,770	\$1,296,290	\$1,473,060	
TRIESTE FINANCIAL INC	R009187	2101-063-17-007	\$238,240	\$1,751,960	\$1,990,200	\$238,240	\$1,751,960	\$1,990,200	\$213,794	\$1,567,826	\$1,781,620	
PEMA HOLDINGS LLC	R009188	2101-063-17-008	\$238,240	\$1,751,960	\$1,990,200	\$238,240	\$1,751,960	\$1,990,200	\$213,794	\$1,567,826	\$1,781,620	
DE LARREA, ALEJANDRO LELO - GAUDIANO, CLAUDIA	R009189	2101-063-17-009	\$198,140	\$1,457,870	\$1,656,010	\$198,140	\$1,457,870	\$1,656,010	\$185,680	\$1,361,640	\$1,547,320	
ESSY MANAGEMENT CORP	R009191	2101-063-17-010	\$238,240	\$1,751,960	\$1,990,200	\$238,240	\$1,751,960	\$1,990,200	\$213,794	\$1,567,826	\$1,781,620	



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ANDRES PONS C. - ARCELI GONZALEZ DE PONS - ANDRES PONS G. - ARACELI PONS. G. - ANA PAULA PONS G. - FATIMA PONS G.	R009193	2101-063-17-012	\$286,600	\$2,106,580	\$2,393,180	\$286,600	\$2,106,580	\$2,393,180	\$260,430	\$1,909,850	\$2,170,280
GRUNBERG, NEIL E. & NANCY R.	R009198	2101-063-17-014	\$198,140	\$1,457,870	\$1,656,010	\$198,140	\$1,457,870	\$1,656,010	\$176,770	\$1,296,290	\$1,473,060
CARBOGEN CORP	R009199	2101-063-17-015	\$198,140	\$1,457,350	\$1,655,490	\$198,140	\$1,457,350	\$1,655,490	\$176,770	\$1,296,290	\$1,473,060
RUDOLPH, ELIZABETH Q.	R009208	2101-063-17-017	\$238,240	\$1,751,960	\$1,990,200	\$238,240	\$1,751,960	\$1,990,200	\$227,210	\$1,666,180	\$1,893,390
LARRAGAIN LODGE LLC	R009209	2101-063-17-018	\$187,350	\$1,378,600	\$1,565,600	\$187,350	\$1,378,600	\$1,565,600	\$179,560	\$1,316,780	\$1,496,340
COHEN, ALBERTO ADISSI - ETAL	R009211	2101-063-17-019	\$198,140	\$1,457,350	\$1,655,490	\$198,140	\$1,457,350	\$1,655,490	\$185,540	\$1,360,610	\$1,546,150
SAND & SNOW PROPERTIES INC	R009212	2101-063-17-020	\$225,040	\$1,654,640	\$1,879,680	\$225,040	\$1,654,640	\$1,879,680	\$215,180	\$1,578,000	\$1,793,180
PEREZ- GIL, FRANCISCO	R009219	2101-063-17-024	\$217,500	\$1,601,920	\$1,819,420	\$217,500	\$1,601,920	\$1,819,420	\$217,500	\$1,601,920	\$1,819,420

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FAINSTEIN, CARLOS RABINOVITZ - ETAL	R009221	2101-063-17-025	\$238,240	\$1,751,440	\$1,989,680	\$238,240	\$1,751,440	\$1,989,680	\$227,210	\$1,666,180	\$1,893,390
HERRESTED INVESTMENT NV TRUSTEE	R009222	2101-063-17-026	\$238,240	\$1,751,440	\$1,989,680	\$238,240	\$1,751,440	\$1,989,680	\$227,210	\$1,666,180	\$1,893,390
PEACHTREE HOLDINGS LTD	R009224	2101-063-17-028	\$198,140	\$1,457,870	\$1,656,010	\$198,140	\$1,457,870	\$1,656,010	\$185,540	\$1,360,610	\$1,546,150
DALIJOR CORP NV	R009229	2101-063-17-029	\$238,240	\$1,751,960	\$1,990,200	\$238,240	\$1,751,960	\$1,990,200	\$227,210	\$1,666,180	\$1,893,390
KOHLER, WALTER J.	R009232	2101-063-17-031	\$238,240	\$1,751,960	\$1,990,200	\$238,240	\$1,751,960	\$1,990,200	\$227,210	\$1,666,180	\$1,893,390
KIDD, ROBERT H. & ELIZABETH M.	R009238	2101-063-17-033	\$198,140	\$1,457,870	\$1,656,010	\$198,140	\$1,457,870	\$1,656,010	\$185,540	\$1,360,610	\$1,546,150
CHRISTOPHER	R009239	2101-063-17-034	\$198,140	\$1,457,870	\$1,656,010	\$198,140	\$1,457,870	\$1,656,010	\$185,680	\$1,361,640	\$1,547,320
MILLER, THOMAS R. & BARBARA M.	R009241	2101-063-17-035	\$238,240	\$1,751,960	\$1,990,200	\$238,240	\$1,751,960	\$1,990,200	\$227,210	\$1,666,180	\$1,893,390
BACKER, ISAAC - BECKER, LUBA	R009244	2101-063-17-037	\$238,240	\$1,751,440	\$1,989,680	\$238,240	\$1,751,440	\$1,989,680	\$227,210	\$1,666,180	\$1,893,390
PATERSON INVESTMENTS INC	R009249	2101-063-17-038	\$198,140	\$1,457,350	\$1,655,490	\$198,140	\$1,457,350	\$1,655,490	\$185,540	\$1,360,610	\$1,546,150
NELSON, JUDITH	R009253	2101-063-17-040	\$227,200	\$1,673,090	\$1,900,290	\$227,200	\$1,673,090	\$1,900,290	\$225,700	\$1,655,160	\$1,880,860

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TUNKIN INVESTMENTS NV	R009257	2101-063-17-042	\$271,470	\$1,998,780	\$2,270,250	\$271,470	\$1,998,780	\$2,270,250	\$271,470	\$1,998,780	\$2,270,250
KILEY COLORADO REAL ESTATE LLC	R009262	2101-063-17-045	\$238,240	\$1,751,440	\$1,989,680	\$238,240	\$1,751,440	\$1,989,680	\$238,240	\$1,751,440	\$1,989,680
JKA PROPERTIES LLC	R009263	2101-063-17-046	\$238,240	\$1,751,960	\$1,990,200	\$238,240	\$1,751,960	\$1,990,200	\$238,240	\$1,751,960	\$1,990,200
FUNGER, MORTON & NORMA LEE	R009264	2101-063-17-047	\$276,940	\$2,037,800	\$2,314,740	\$276,940	\$2,037,800	\$2,314,740	\$268,000	\$1,965,380	\$2,233,380
KONRAD C. TESTWUIDE & MARY S. TESTWUIDE REVOCABLE TRUST	R009269	2101-063-17-048	\$238,240	\$1,751,440	\$1,989,680	\$238,240	\$1,751,440	\$1,989,680	\$238,240	\$1,751,440	\$1,989,680
CLARKGROVE CLEARWOOD CORP	R009312	2101-063-17-049	\$238,540	\$1,754,180	\$1,992,720	\$238,540	\$1,754,180	\$1,992,720	\$238,540	\$1,754,180	\$1,992,720
	R009317	2101-063-17-051	\$238,240	\$1,754,030	\$1,992,270	\$238,240	\$1,754,030	\$1,992,270	\$238,240	\$1,754,030	\$1,992,270
MANPA CORP NV	R009318	2101-063-17-052	\$245,170	\$1,802,750	\$2,047,920	\$245,170	\$1,802,750	\$2,047,920	\$245,170	\$1,802,750	\$2,047,920
ROHDE, BRUCE E. & TRACY A.	R009319	2101-063-17-053	\$198,140	\$1,454,760	\$1,652,900	\$198,140	\$1,454,760	\$1,652,900	\$198,140	\$1,454,760	\$1,652,900
MCKAIG, BETTIE R.	R009322	2101-063-17-054	\$239,630	\$1,759,010	\$1,998,640	\$239,630	\$1,759,010	\$1,998,640	\$239,630	\$1,759,010	\$1,998,640

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PEMA HOLDINGS LLC	R009323	2101-063-17-055	\$260,980	\$1,918,740	\$2,179,720	\$260,980	\$1,918,740	\$2,179,720	\$260,980	\$1,918,740	\$2,179,720
ROUGEAUX, MERYL A. & RONALD CHARLES	R009329	2101-063-17-058	\$157,200	\$1,159,570	\$1,316,770	\$157,200	\$1,159,570	\$1,316,770	\$157,200	\$1,159,570	\$1,316,770
TOTAL								\$73,218,500			\$69,979,040