BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO

1313 Sherman Street, Room 315 Denver, Colorado 80203

Petitioner:

NUGGET LLC,

v.

Respondent:

EAGLE COUNTY BOARD OF EQUALIZATION.

ORDER ON STIPULATION

Docket Number: 53109

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.: R055195

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:

\$950,000

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

DATED AND MAILED this 15th day of October 2010.

BOARD OF ASSESSMENT APPEALS

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Karen & Har

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

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Docket Number:

53109

Single County Schedule Number:

R055195

STIPULATION (As to Tax Year 2009 Actual Value)

NUGGET LLC,

Petitioner,

VS.

EAGLE COUNTY BOARD OF EQUALIZATION,

Respondent.

Petitioner and Respondent 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.

Petitioner and Respondent agree and stipulate as follows:

1. The property subject to this stipulation is described as

4288 Nugget Lane Bighorn Estates Lot 2

- 2. The subject property is classified as Vacant Land
- 3. The County Assessor originally assigned the following actual value to the subject property for tax year 2009:

Land \$ 1,000,000.00 Improvements \$ --0--Total \$ 1,000,000.00

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

Land	\$ 1,000,000.00
Improvements	\$ 0
Total	\$ 1,000,000.00

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

Land	\$	950,000.00
Improvements	\$	0
Total	.\$	950,000.00

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

The stipulated value was agreed upon by Petitioner and Eagle County during prehearing discussions.

- 7. The valuation, as established above, shall be binding only with respect to tax year 2009.
 - 8. A hearing has not been scheduled before the Board of Assessment Appeal.

Dated this 12 day of Sept. , 2010

Ann Reilly Bishop

For Nugget LLC

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Diane Maurello

Assistant County Attorney

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