BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203			
Petitioner: ASPEN SKIING COMPANY, LLC, v. Respondent: PITKIN COUNTY BOARD OF EQUALIZATION	Docket Number: 54720		
PARTIAL ORDER ON STIPULATION			

THE PARTIES TO THIS ACTION entered into a Partial Stipulation, which has been approved by the Board of Assessment Appeals. A copy of the Partial Stipulation is attached and incorporated as a part of this decision.

## FINDINGS OF FACT AND CONCLUSIONS:

1. Subject property included in this stipulation is described as follows:

Schedule No.s: R004556+1

Category: Abatement Property Type: Vacant

- 2. Petitioner is protesting the 2007 and 2008 actual value of the subject property.
- 3. Tax year 2007 is not included in this stipulation and remains open.
- 4. The parties agreed that the actual value of the subject property for the tax year 2008 should be reduced to:

Total Value: \$\$20,000.00

(Reference Attached Stipulation)

4. The Board concurs with the attached Stipulation.

### **ORDER:**

Respondent is ordered to reduce the actual value of the subject property, as set forth in the attached Stipulation.

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

DATED and MAILED this 27th day of September, 2011.

## **BOARD OF ASSESSMENT APPEALS**

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

Diarem Dirties

Diane M. DeVries

M. DeVries Sulna a Baumbach

Debra A. Baumbach



Cara McKeller

# BOARD OF ASSESSMENT APPEALS

County Schedule Number R004556 and R004557 Docket Number 54720

#### STIPULATION (As To Tax Year 2008 Actual Value)

Aspen Skiing Company, LLC,

Petitioners,

v.

Pitkin County Board of County Commissioners,

Respondent.

Petitioners, Aspen Skiing Company, LLC, and Respondent Pitkin County Board of County Commissioners hereby enter into this Stipulation regarding the tax year 2008 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 properties subject to this stipulation is described as Eames Addition Block 10, Lots 1-14 (Sch# R004556), identified as Parcel No. 2735 131 26 001; and Eames Addition Block 12, Lots 1-7 (Sch# R004557), identified as Parcel No. 2735 131 27 001 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 2008:

Vacant	Land:	Sch# R004556	\$ 3,276,000
		Sch# R004557	\$1,872,000

3. After a timely appeal to the Board of County Commissioners, the Board of County Commissioners valued the subject property as follows:

Vacant Land: Sch# R004556 \$ 3,276,000 Sch# R004557 \$1,872,000

4. After further review and negotiation, the Petitioner and County Board of County Commissioners agree to the following tax year 2008 actual value for the subject property:

Vacant Land: Sch# R004556 \$ 12,700 Sch# R004557 \$7,300

5. The valuation, as established above, shall be binding with respect to tax years 2008.

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

Dated this  $\sqrt{2}$ day of Augus 2011. Chris Seldin, # 31928 Tom Isaac

Pitkin County Attorney 530 East Main Street, Suite 302 Aspen, Colorado 81611 (970)920-5190

Pitkin County Assessor 506 East Main Street, Suite 202 Aspen, Colorado 81611 (970)920-5160

ATTORNEY FOR RESPONDENT PITKIN COUNTY BOARD OF COUNTY COMMISSIONERS

Bruce Cartwright Duff & Phelps 950 17<sup>th</sup> Street, Ste. 2000 Denver, CO 80202 303-749-9003 Agent for Petitioner