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| BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203 | Docket Number: 56169 |
| Petitioner: PAGOSA SAN JUAN NO. 5, v. Respondent: ARCHULETA 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.: 570126300050

Category: Valuation Property Type: Vacant Land
2. Petitioner is protesting the 2010 actual value of the subject property.
3. The parties agreed that the 2010 actual value of the subject property should be reduced to:

Total Value: \$380,120

(Reference Attached Stipulation)
4. The Board concurs with the Stipulation.

ORDER:

Respondent is ordered to reduce the 2010 actual value of the subject property, as set forth above.

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

DATED AND MAILED this 13th day of June 2011.

BOARD OF ASSESSMENT APPEALS

Diane M. DeVries

Diane M. DeVries

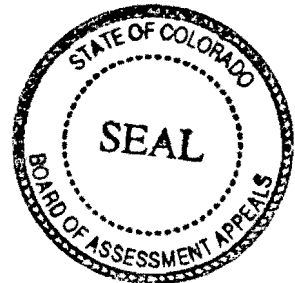
I hereby certify that this is a true and correct copy of the decision of the Board of Assessment Appeals.

Debra A. Baumbach

Debra A. Baumbach

CM

Cara McKeller



BOARD OF ASSESSMENT APPEALS STATE OF COLORADO
STATE OF COLORADO 30 OF 7 SECS. 11 APPEALS

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Docket Number: 56169

Single County Schedule Number: 5701 263 00 050

STIPULATION (As to Tax Year 2010 Actual Value)

PAGOSA SAN JUAN NO. 5,

Petitioner,

vs.

ARCHULETA COUNTY BOARD OF EQUALIZATION,

Respondent.

Petitioner(s) and Respondent hereby enter into this Stipulation regarding the tax year 2010 valuation of the subject property, and jointly move the Board of Assessment Appeals to enter its order based on this stipulation.

Petitioner(s) and Respondent agree and stipulate as follows:

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

1W 35-1W SEC 26 W2SW4; 26-35-1W

2. The subject property is classified as VACANT LAND (what type of property).

3. The County Assessor originally assigned the following actual value to the subject property for tax year 2010:

| | | | |
|--------------|----|-------------------|-----|
| Land | \$ | <u>688,000</u> | .00 |
| Improvements | \$ | <u> </u> | .00 |
| Total | \$ | <u>688,000</u> | .00 |

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

| | | | |
|--------------|----|-------------------|-----|
| Land | \$ | <u>688,000</u> | .00 |
| Improvements | \$ | <u> </u> | .00 |
| Total | \$ | <u>688,000</u> | .00 |

5. After further review and negotiation, Petitioner(s) and County Board of Equalization agree to the following tax year 2010 actual value for the subject property:

| | | |
|--------------|----|-------------------|
| Land | \$ | <u>380,120.00</u> |
| Improvements | \$ | <u>.00</u> |
| Total | \$ | <u>380,120.00</u> |

6. The valuation, as established above, shall be binding only with respect to tax year 2010.

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

Upon inspection and further investigation, adjustments have been applied for parcel size and terrain. Parcel will be re-classified to agricultural for 2011 upon receipt of valid grazing lease.

8. Both parties agree that the hearing scheduled before the Board of Assessment Appeals on MAY 27TH, 2011 (date) at 8:30 (time) be vacated or a hearing has not yet been scheduled before the Board of Assessment Appeals.

DATED this 16th day of May, 2011.

[Signature]
Petitioner(s) or Agent or Attorney

[Signature]
County Attorney for Respondent,
Board of Equalization

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County Assessor

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