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| BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203 | Docket Number: 56241 |
| Petitioner: PETER G. AND MINA R. PRINA 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 apart of this decision.

FINDINGS OF FACT AND CONCLUSIONS:

1. Subject property is described as follows:

County Schedule No.: 5887 28100020

Category: VALUATION

Property Type: VACANT

2. Petitioner is protesting the 2010 actual property type of the subject property.
3. The parties agreed that the 2010 value of the subject property should be reduced to:

Total Value: \$13,510.00

(Reference Attached Stipulation)

4. The parties agreed that the 2010 actual property type of the subject property should be reclassified and should be :

Property Type: AGRICULTURAL

(Reference Attached Stipulation)

5. 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 7th day of March 2010.

BOARD OF ASSESSMENT APPEALS

Diane M. DeVries

Diane M. DeVries

Debra A. Baumbach

Debra A. Baumbach

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

Cara McKeller

Cara McKeller





STATE OF COLORADO
BOARD OF ASSESSMENT APPEALS

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| <p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>PETER G. AND MINA R. PRINA</p> <p>v.</p> <p>Respondent:</p> <p>ARCHULETA COUNTY BOARD OF EQUALIZATION</p> <hr/> <p>Attorney or Party Without Attorney: TODD M. STARR REG. # 27641 P.O. BOX 1507 PAGOSA SPRINGS, CO 81147 PHONE: (970)264-8401 FAX: Withheld pursuant to Rule EMAIL: TStarr@ArchuletaCounty.org</p> | <p>Docket No.: 56242 56243 56770 56241 53824 53825</p> |
| <p>FULL AND FINAL STIPULATION</p> | |

COMES NOW, Respondent Archuleta County Board of Equalization (hereinafter County), by and through its County Attorney and Petitioners Peter Prina and Mina Prina (hereinafter collectively and singularly referred to as "Prina") and pursuant to Rule 17 of the Board of Assessment Appeals Procedures of Practice and Procedures of Review enters into this Stipulation resolving all outstanding issues.

The cases and issues resolved by this stipulation are disputed issues and the Petitioner asserts they were unjustly classified and assessed and the County denies the same. The County further asserts, that while it recognized the merits of taxpayers claims with respect to Board of Assessment of Appeals Docket numbers 56242, 56243, 56770, 56241 and 53824, the County does not accept Prina arguments with respect to Board of Assessment of Appeals Docket number 53825 but is resolving this case after considering the likelihood of success, the costs of litigation,

and the obligation to other Taxpayers in Archuleta County. Prina, Of course, assert their claims in this case have merit.

The parties agree to specific resolutions as follows:

| <u>DOCKET #</u> | <u>PARCEL No.</u> | <u>TAX YEAR</u> | <u>TO BE CLASSIFIED AS</u> | <u>TO BE VALUED AT</u> |
|-----------------|-------------------|-----------------|----------------------------|------------------------|
| 56242 | 5887 112 00 034 | 2010 | Agricultural | \$2,470.00 |
| 56243 | 5887 101 00 047 | 2010 | Agricultural | \$310.00 |
| 56770 | 5887 281 00 056 | 2010 | Vacant Land | \$27,000.00 |
| 56241 | 5887 281 00 020 | 2010 | Agricultural | \$13,510.00 |
| 53824 | 5887 281 00 020 | 2009 | Agricultural | \$13,510.00 |
| 53825 | 5887 112 00 034 | 2009 | Agricultural | \$2,470.00 |

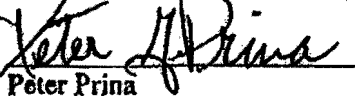
If the Board of Assessment Appeals adopts this Stipulation, it will be a full and final resolution of all of the above referenced Board of Assessment Appeals Docket Numbered cases.


Upon receiving an Order of the Board of Assessment Appeals adopting this Stipulation, Prina shall cooperate with County and complete the forms necessary for County to process any refunds or abatements that are required as a result of this Stipulation. County shall provide such necessary documentation to Prina in a timely manner, and once completed and submitted, shall schedule the matter to be heard by the Archuleta County Board of Equalization in a timely manner.

The adjustments made to classification or value, as stated above are made to bring the classifications and / or valuations in compliance with state law, except that as noted, the County is agreeing to adjust Board of Assessment Appeals Docket Number 53825 based on other factors (e.g. costs of litigation, likelihood of success, press of other business, etc).

Both parties agree that the hearing(s) scheduled before the Board of Assessment Appeals on Wednesday and Thursday February 23rd and 24th be vacated and this matter dismissed.

Dated this 17th day of February, 2011.


Peter Prina


Todd M Starr #27641
For Respondent Archuleta County

Mina Prina

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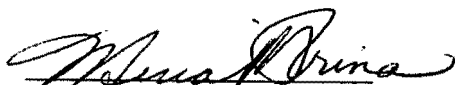
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Dated this 17th day of February, 2011.

Peter Prina


Mina Prina

Todd M Starr #27641
For Respondent Archuleta County