

|   |                             |
|---|-----------------------------|
| <b>BOARD OF ASSESSMENT APPEALS,<br/>STATE OF COLORADO</b><br>1313 Sherman Street, Room 315<br>Denver, Colorado 80203                | <b>Docket Number: 56284</b> |
| Petitioner:<br><b>NORTH VILLAGE RESERVE INC.,</b><br><br>v.<br><br>Respondent:<br><b>GUNNISON COUNTY BOARD OF<br/>EQUALIZATION.</b> |                             |
| <b>ORDER ON STIPULATION</b>   |                             |

**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.: R004853+2**  
  
**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:            \$10,204,940**  
 (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 Gunnison County Assessor is directed to change his/her records accordingly.

**DATED AND MAILED** this 6th day of June 2012.

**BOARD OF ASSESSMENT APPEALS**

*Diane M DeVries*

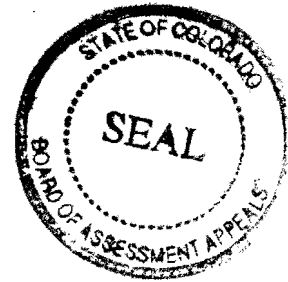
\_\_\_\_\_  
Diane M. DeVries

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**

Docket Number: 56284

Multiple County Schedule Numbers: (As Set Forth in the Attached)  
R004853, R013538 and R041527

---

STIPULATION (As to Tax Year 2010 Actual Value)  
AMENDED STIPULATION

---

NORTH VILLAGE RESERVE INC.

Petitioner

vs.

GUNNISON 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 Properties subject to this Stipulation are described as set forth in the County Schedule Numbers on the Attachments to this Stipulation.
2. The subject properties are classified as VACANT (what type).
3. Attachment A reflects the actual values of the subject properties, as assigned by the Assessor for tax year 2010.
4. Attachment B reflects the actual values of the subject properties after a timely appeal, as assigned by the Board of Equalization.
5. After further review and negotiation, the Petitioner(s) and Respondent agree to the tax year 2010 actual values of the subject properties, as shown on Attachment C.
6. The valuations, as established on Attachment C, shall be binding with respect to only tax year 2010.

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

Respondent made an adjustment on parcel R004863 for size of  
the subject as compared to the sales.

Petitioner and Respondent agree and stipulation that the  
appeal concerning Schedule Numbers R013538 and R041527 is  
hereby withdrawn.

8. Both parties agree that the hearing scheduled before the Board of Assessment Appeals on June 15, 2012 (date) at 8:30 a.m. (time) be vacated or a hearing has not yet been scheduled before the Board of Assessment Appeals.

DATED this 31 day of May, 2012

Petitioner(s) or Agent or Attorney

Address:

Ronald S. Loser  
1099 18th Street, #2600  
Denver, CO 80202

Telephone: (303) 297-2600

David Baumgarten  
County Attorney for Respondent,  
Board of Equalization

Address:

Gunnison County Attorney  
David Baumgarten, #6050  
200 E. Virginia Ave, Ste. 262  
Gunnison, CO 81230

Telephone: (970) 641-5300

Kristy McFarland  
County Assessor

Address:

Kristy McFarland, Assessor  
221 N. Wisconsin, Ste. A  
Gunnison, CO 81230

Telephone: (970) 641-1085

Docket Number 56284


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


Respondent made an adjustment on parcel R004863 for size of  
the subject as compared to the sales.

Petitioner and Respondent agree and stipulation that the  
appeal concerning Schedule Numbers R013538 and R041527 is  
hereby withdrawn.

8. Both parties agree that the hearing scheduled before the Board of Assessment Appeals on June 15, 2012 (date) at 8:30 a.m. (time) be vacated or a hearing has not yet been scheduled before the Board of Assessment Appeals.

DATED this 31 day of May, 2012

  
#1685  
Petitioner(s) or Agent or Attorney

  
County Attorney for Respondent,  
Board of Equalization

Address:  
Ronald S. Loser  
1099 18th Street, #2600  
Denver, CO 80202  
Telephone: (303) 297-2600

Address:  
Gunnison County Attorney  
David Baumgarten, #6050  
200 E. Virginia Ave, Ste. 262  
Gunnison, CO 81230  
Telephone: (970) 641-5300

  
County Assessor

Address:  
Kristy McFarland, Assessor  
221 N. Wisconsin, Ste. A  
Gunnison, CO 81230  
Telephone: (970) 641-1085

Docket Number 56284

**ATTACHMENT A**  
Actual Values as assigned by the Assessor

Docket Number 56284

| <u>Schedule Number</u> | <u>Land Value</u> | <u>Improvement Value</u> | <u>Total Actual Value</u> |
|------------------------|-------------------|--------------------------|---------------------------|
| R004853                | \$ 9,451,870 .00  | \$ .00                   | \$ 9,451,870 .00          |
| R013538                | \$ .00            | \$ 1,089,830 .00         | \$ 1,089,830 .00          |
| R041527                | \$ .00            | \$ 462,210 .00           | \$ 462,210 .00            |
|                        | \$ .00            | \$ .00                   | \$ 0 .00                  |
|                        | \$ .00            | \$ .00                   | \$ 0 .00                  |
|                        | \$ .00            | \$ .00                   | \$ 0 .00                  |
|                        | \$ .00            | \$ .00                   | \$ 0 .00                  |
|                        | \$ .00            | \$ .00                   | \$ 0 .00                  |
|                        | \$ .00            | \$ .00                   | \$ 0 .00                  |
|                        | \$ .00            | \$ .00                   | \$ 0 .00                  |
|                        | \$ .00            | \$ .00                   | \$ 0 .00                  |
|                        | \$ .00            | \$ .00                   | \$ 0 .00                  |
|                        | \$ .00            | \$ .00                   | \$ 0 .00                  |
|                        | \$ .00            | \$ .00                   | \$ 0 .00                  |
|                        | \$ .00            | \$ .00                   | \$ 0 .00                  |
|                        | \$ .00            | \$ .00                   | \$ 0 .00                  |
|                        | \$ .00            | \$ .00                   | \$ 0 .00                  |
|                        | \$ .00            | \$ .00                   | \$ 0 .00                  |
|                        | \$ .00            | \$ .00                   | \$ 0 .00                  |
|                        | \$ .00            | \$ .00                   | \$ 0 .00                  |
|                        | \$ .00            | \$ .00                   | \$ 0 .00                  |
| <b>TOTAL:</b>          | \$ 0 .00          | \$ 0 .00                 | \$ 11,003,910 .00         |

**ATTACHMENT B**

Actual Values as assigned by the County Board of Equalization after a timely appeal

**Docket Number** 56284

| <u>Schedule Number</u> | <u>Land Value</u> | <u>Improvement Value</u> | <u>Total Actual Value</u> |
|------------------------|-------------------|--------------------------|---------------------------|
| R004853                | \$ 9,451,870.00   | \$ .00                   | \$ 9,451,870.00           |
| R013538                | \$ .00            | \$ 1,089,830.00          | \$ 1,089,830.00           |
| R041527                | \$ .00            | \$ 462,210.00            | \$ 462,210.00             |
|                        | \$ .00            | \$ .00                   | \$ 0.00                   |
|                        | \$ .00            | \$ .00                   | \$ 0.00                   |
|                        | \$ .00            | \$ .00                   | \$ 0.00                   |
|                        | \$ .00            | \$ .00                   | \$ 0.00                   |
|                        | \$ .00            | \$ .00                   | \$ 0.00                   |
|                        | \$ .00            | \$ .00                   | \$ 0.00                   |
|                        | \$ .00            | \$ .00                   | \$ 0.00                   |
|                        | \$ .00            | \$ .00                   | \$ 0.00                   |
|                        | \$ .00            | \$ .00                   | \$ 0.00                   |
|                        | \$ .00            | \$ .00                   | \$ 0.00                   |
|                        | \$ .00            | \$ .00                   | \$ 0.00                   |
|                        | \$ .00            | \$ .00                   | \$ 0.00                   |
|                        | \$ .00            | \$ .00                   | \$ 0.00                   |
|                        | \$ .00            | \$ .00                   | \$ 0.00                   |
|                        | \$ .00            | \$ .00                   | \$ 0.00                   |
|                        | \$ .00            | \$ .00                   | \$ 0.00                   |
|                        | \$ .00            | \$ .00                   | \$ 0.00                   |
|                        | \$ .00            | \$ .00                   | \$ 0.00                   |
|                        | \$ .00            | \$ .00                   | \$ 0.00                   |
|                        | \$ .00            | \$ .00                   | \$ 0.00                   |
|                        | \$ .00            | \$ .00                   | \$ 0.00                   |
|                        | \$ .00            | \$ .00                   | \$ 0.00                   |
|                        | \$ .00            | \$ .00                   | \$ 0.00                   |
|                        | \$ .00            | \$ .00                   | \$ 0.00                   |
|                        | \$ .00            | \$ .00                   | \$ 0.00                   |
|                        | \$ .00            | \$ .00                   | \$ 0.00                   |
|                        | \$ .00            | \$ .00                   | \$ 0.00                   |
|                        | \$ .00            | \$ .00                   | \$ 0.00                   |
|                        | \$ .00            | \$ .00                   | \$ 0.00                   |
|                        | \$ .00            | \$ .00                   | \$ 0.00                   |
| <b>TOTAL:</b>          | \$ 0.00           | \$ 0.00                  | \$ 11,003,910.00          |

**ATTACHMENT C**  
**Actual Values as agreed to by all Parties**

Docket Number 56284

| <u>Schedule Number</u> | <u>Land Value</u>             | <u>Improvement Value</u>      | <u>Total Actual Value</u>      |
|------------------------|-------------------------------|-------------------------------|--------------------------------|
| <u>R004853</u>         | <u>\$ 8,652,900.00</u>        | <u>\$ .00</u>                 | <u>\$ 8,652,900.00</u>         |
| <u>R013538</u>         | <u>\$ .00</u>                 | <u>\$ 1,089,830.00</u>        | <u>\$ 1,089,830.00</u>         |
| <u>R041527</u>         | <u>\$ .00</u>                 | <u>\$ 462,210.00</u>          | <u>\$ 462,210.00</u>           |
| <u></u>                | <u>\$ .00</u>                 | <u>\$ .00</u>                 | <u>\$ 0.00</u>                 |
| <u></u>                | <u>\$ .00</u>                 | <u>\$ .00</u>                 | <u>\$ 0.00</u>                 |
| <u></u>                | <u>\$ .00</u>                 | <u>\$ .00</u>                 | <u>\$ 0.00</u>                 |
| <u></u>                | <u>\$ .00</u>                 | <u>\$ .00</u>                 | <u>\$ 0.00</u>                 |
| <u></u>                | <u>\$ .00</u>                 | <u>\$ .00</u>                 | <u>\$ 0.00</u>                 |
| <u></u>                | <u>\$ .00</u>                 | <u>\$ .00</u>                 | <u>\$ 0.00</u>                 |
| <u></u>                | <u>\$ .00</u>                 | <u>\$ .00</u>                 | <u>\$ 0.00</u>                 |
| <u></u>                | <u>\$ .00</u>                 | <u>\$ .00</u>                 | <u>\$ 0.00</u>                 |
| <u></u>                | <u>\$ .00</u>                 | <u>\$ .00</u>                 | <u>\$ 0.00</u>                 |
| <u></u>                | <u>\$ .00</u>                 | <u>\$ .00</u>                 | <u>\$ 0.00</u>                 |
| <u></u>                | <u>\$ .00</u>                 | <u>\$ .00</u>                 | <u>\$ 0.00</u>                 |
| <u></u>                | <u>\$ .00</u>                 | <u>\$ .00</u>                 | <u>\$ 0.00</u>                 |
| <u></u>                | <u>\$ .00</u>                 | <u>\$ .00</u>                 | <u>\$ 0.00</u>                 |
| <u></u>                | <u>\$ .00</u>                 | <u>\$ .00</u>                 | <u>\$ 0.00</u>                 |
| <u></u>                | <u>\$ .00</u>                 | <u>\$ .00</u>                 | <u>\$ 0.00</u>                 |
| <u></u>                | <u>\$ .00</u>                 | <u>\$ .00</u>                 | <u>\$ 0.00</u>                 |
| <u></u>                | <u>\$ .00</u>                 | <u>\$ .00</u>                 | <u>\$ 0.00</u>                 |
| <u></u>                | <u>\$ .00</u>                 | <u>\$ .00</u>                 | <u>\$ 0.00</u>                 |
| <u></u>                | <u>\$ .00</u>                 | <u>\$ .00</u>                 | <u>\$ 0.00</u>                 |
| <u></u>                | <u>\$ .00</u>                 | <u>\$ .00</u>                 | <u>\$ 0.00</u>                 |
| <u></u>                | <u>\$ .00</u>                 | <u>\$ .00</u>                 | <u>\$ 0.00</u>                 |
| <u></u>                | <u>\$ .00</u>                 | <u>\$ .00</u>                 | <u>\$ 0.00</u>                 |
| <b>TOTAL:</b>          | <b><u>\$ 8,652,900.00</u></b> | <b><u>\$ 1,552,040.00</u></b> | <b><u>\$ 10,204,940.00</u></b> |