BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203	Docket Number: 58217	
Petitioner: SIDEWINDER LLC,		
v. Respondent:		
SUMMIT 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.: 305208

Category: Valuation Property Type: Residential

- 2. Petitioner is protesting the 2011 actual value of the subject property.
- 3. The parties agreed that the 2011 actual value of the subject property should be reduced to:

Total Value: \$1,728,954

(Reference Attached Stipulation)

4. The Board concurs with the Stipulation.

ORDER:

Respondent is ordered to reduce the 2011 actual value of the subject property, as set forth above.

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

DATED AND MAILED this 14th day of March 2012.

BOARD OF ASSESSMENT APPEALS

Marian Willies Diane M. DeVries M. DeVries In a Baumbach

Debra A. Baumbach

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

Cara McKeller

BOARD OF ASSESSMENT APPEALS STATE OF COLORADO

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STIPULATION (As to Tax Year 2011 Actual Value)

Sidewinder LLC Petitioner, VS. SUMMIT COUNTY BOARD OF EQUALIZATION, Respondent.

Petitioner and Respondent hereby enter into this Stipulation regarding the tax year 2011 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:

Lot 7 Pines at 4 O'Clock Subdivision

2. The subject property is classified as residential property.

3. The County Assessor originally assigned the following actual value to the subject property for tax year 2011:

Land	\$ 971,710	
Improvements	<u>\$ 954,302</u>	
Total	\$ 1,926,012	

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

Land	\$ 971,710
Improvements	<u>\$ 879,669</u>
Total	\$ 1,851,379

5. After further review and negotiation, Petitioner and County Board of Equalization agree to the following tax year 2011 actual value for the subject property:

Land	\$ 1,021,704
Improvements	<u>\$ 707,250</u>
Total	\$ 1,728,954

6. The valuation, as established above, shall be binding only with respect to tax year 2011.

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

The comparable sales used to value the subject property were inspected and one was found to have ski amenity. This sale and another in Snowflake Subdivision were used resulting in a lower indicated value for the subject property.

8. Both parties agree that the hearing scheduled before the Board of Assessment Appeals on **March 22, 2012** at **8:30 AM** be vacated.

DATED this 22st day of February, 2012.

lidewinder

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County Attorney for Respondent, Frank Celico Summit County Board of Equalization P.O. Box 68 Breckenridge, CO 80424

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Beverly Breakstone Summit County Assessor P O Box 276 Breckenridge, CO 80424 970-453-3480

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