

<b>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO</b> 1313 Sherman Street, Room 315 Denver, Colorado 80203	<b>Docket Number: 62037</b>
Petitioner: <b>STEPHEN GURKO ,</b>  v.  Respondent: <b>GRAND COUNTY BOARD OF 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.: R017346+1**  
  
**Category: Valuation      Property Type: Vacant Land**
2. Petitioner is protesting the 2013 actual value of the subject property.
3. The parties agreed that the 2013 actual value of the subject property should be reduced to:  
  

**Total Value:            \$45,000**  
 (Reference Attached Stipulation)
4. The Board concurs with the Stipulation.

**ORDER:**

Respondent is ordered to reduce the 2013 actual value of the subject property, as set forth above.

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

**DATED AND MAILED** this 28th day of October 2013.

**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**

2013 OCT 24 AM 9:28

Docket Number: 62037

Multiple County Schedule Numbers: (As Set Forth in the Attached)

---

STIPULATION (As to Tax Year 2013 Actual Value)

---

STEPHEN GURKO

Petitioner

vs.

GRAND COUNTY BOARD OF EQUALIZATION,

Respondent.

---

Petitioner(s) and Respondent hereby enter into this Stipulation regarding the tax year 2013 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 LAND (what type).
3. Attachment A reflects the actual values of the subject properties, as assigned by the Assessor for tax year 2013.
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 2013 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 2013.

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

Agreement between petitioner and respondent after further discussion.

8. Both parties agree that the hearing scheduled before the Board of Assessment Appeals on November 5, 2013 (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 19th day of October, 2013

Stephen Gurko
Petitioner(s) or Agent or Attorney

County Attorney for Respondent, Board of Equalization

Address: Stephen Gurko, P.O. Box 1043, Frisco, CO 80443

Address: Grand County Attorney, P.O. Box 264, Hot Sulphur Springs, CO 80451

Telephone: 970-668-8945

Telephone: 970-725-3347

Tom Weydert
County Assessor

Address: Tom Weydert, Assessor, P.O. Box 302, Hot Sulphur Springs, CO 80451
Telephone: 970-725-3117

Docket Number 62037

**ATTACHMENT A**

Actual Values as assigned by the Assessor

Docket Number 62037

<u>Schedule Number</u>	<u>Land Value</u>	<u>Improvement Value</u>	<u>Total Actual Value</u>
R017346	\$ 64,000.00	\$ .00	\$ 64,000.00
R017348	\$ 64,000.00	\$ .00	\$ 64,000.00
	\$ .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>	\$ 128,000.00	\$ 0.00	\$ 128,000.00

40  
100  
150  
200

## ATTACHMENT B

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

Docket Number 62037

<u>Schedule Number</u>	<u>Land Value</u>	<u>Improvement Value</u>	<u>Total Actual Value</u>
R017346	\$ 35,000 .00	\$ .00	\$ 35,000 .00
R017348	\$ 35,000 .00	\$ .00	\$ 35,000 .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>	\$ 70,000 .00	\$ 0 .00	\$ 70,000 .00

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

Docket Number 62037

<u>Schedule Number</u>	<u>Land Value</u>	<u>Improvement Value</u>	<u>Total Actual Value</u>
R017346	\$ 22,500.00	\$ .00	\$ 22,500.00
R017348	\$ 22,500.00	\$ .00	\$ 22,500.00
	\$ .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>	\$ 45,000.00	\$ 0.00	\$ 45,000.00