

<b>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO</b> 1313 Sherman Street, Room 315 Denver, Colorado 80203	<b>Docket Number: 62579</b>
Petitioner: <b>BACHELOR GULCH OPERATING COMPANY, LLC,</b>  v.  Respondent: <b>EAGLE 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.: R059510+23**  
  
     **Category: Valuation      Property Type: Residential**
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:            \$26,011,880**  
                                     (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 Eagle County Assessor is directed to change his/her records accordingly.

**DATED AND MAILED** this 31st day of December 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

*CW*  
\_\_\_\_\_  
Cara McKeller



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BOARD OF ASSESSMENT APPEALS  
STATE OF COLORADO

Docket Number: 62579  
Eagle County Schedule Number: Multiple Schedule Numbers

STIPULATION (As to Tax Year 2013 Actual Value)

**BACHELOR GULCH OPERATING COMPANY, LLC**

Petitioner,

vs.

**EAGLE COUNTY BOARD OF EQUALIZATION,**

Respondent.

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Petitioner and Respondent (collectively, the "Parties") 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.

The Parties agree and stipulate as follows:

1. The property subject to this stipulation is described as:  
**Bachelor Gulch Village Resort and Spa Condos Unit:  
#HS310, #HS313, #HS316, #HS319, #HS603, #HS607,  
#HS613, #HS616, #HS619, #HS625, #HS631, #HS632,  
#HS659, #HS703, #HS704, #HS707, #HS713, #HS716,  
#HS719, #HS725, #HS728, #HS731, #HS735, #HS759**

**Also known as: 000130 Daybreak Rdg ##HS310, #HS313, #HS316, #HS319, #HS603,  
#HS607, #HS613, #HS616, #HS619, #HS625, #HS631, #HS632,  
#HS659, #HS703, #HS704, #HS707, #HS713, #HS716,  
#HS719, #HS725, #HS728, #HS731, #HS735, #HS759**


2. The subject property is classified as **Residential**.
3. The County Assessor originally assigned the following actual value to the subject property for tax year 2013 as detailed in Exhibit A.
4. After a timely appeal to the Board of Equalization (CBOE), the CBOE valued the subject property as detailed in Exhibit B.
5. After review and negotiation, Petitioner and CBOE agree to the following tax year 2013 actual value for the subject property as detailed in Exhibit C.
6. Brief narrative as to why the reduction was made:

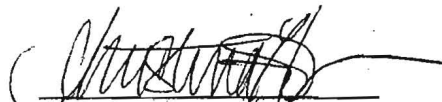
**The stipulated value was negotiated by the Eagle County Assessor and Petitioner for settlement purposes and to avoid the costs and uncertainty associated with a hearing in the matter.**

7. The Parties expressly agree that the settled valuation established herein was accepted by the Parties for settlement purposes only, that they have resolved all disputes giving rise to the tax appeal and Petitioner expressly waives any right it may have to initiate a subsequent valuation protest or abatement petition for tax year 2013 relating to the property. The Parties further stipulate and agree that this Agreement does not constitute an admission of liability; that it does not constitute any factual or legal precedent whatsoever; and that it may not be used as evidence in any subsequent proceeding of any kind, except in an action alleging breach of this stipulation agreement.

8. A hearing has been scheduled before the Board of Assessment Appeals for December 12, 2013 at 8:30 a.m. and should be vacated upon the Board's acceptance of this Stipulation Agreement.

Dated this 5<sup>th</sup> day of December 2013.

  
\_\_\_\_\_  
Jodi Sullivan  
Duff & Phelps  
1200 17<sup>th</sup> St. Ste. 990  
Denver, CO 80202

  
\_\_\_\_\_  
Christina Hooper  
Assistant County Attorney  
P.O. Box 850  
Eagle, CO 81631

OWNERS: BACHELOR GULCH VLG RESORT & SPA CONDOS  
 PROPERTY: Bachelor Gulch Village Resort and Spa Condos  
 BAA STIPULATION DOCKET #: 62579

**Original Value**

ACCOUNT	PARCEL	ASSESSOR LAND VALUE	ASSESSOR IMP VALUE	ASSESSOR TOTAL VALUE
R059510	210514216038	\$0	\$1,304,700	\$1,304,700
R059511	210514216039	\$0	\$1,304,700	\$1,304,700
R059512	210514216040	\$0	\$1,381,100	\$1,381,100
R059513	210514216041	\$0	\$1,363,110	\$1,363,110
R059524	210514216052	\$0	\$1,383,820	\$1,383,820
R060017	210514216057	\$0	\$1,380,230	\$1,380,230
R060019	210514216059	\$0	\$828,660	\$828,660
R060021	210514216061	\$0	\$1,411,400	\$1,411,400
R060022	210514216062	\$0	\$1,423,330	\$1,423,330
R060023	210514216063	\$0	\$1,358,390	\$1,358,390
R060025	210514216065	\$0	\$1,287,780	\$1,287,780
R060026	210514216066	\$0	\$1,287,780	\$1,287,780
R060027	210514216067	\$0	\$1,611,700	\$1,611,700
R060035	210514216075	\$0	\$1,381,560	\$1,381,560
R060036	210514216076	\$0	\$1,374,930	\$1,374,930
R060037	210514216077	\$0	\$1,443,210	\$1,443,210
R060038	210514216078	\$0	\$830,360	\$830,360
R060040	210514216080	\$0	\$1,411,400	\$1,411,400
R060041	210514216081	\$0	\$1,424,330	\$1,424,330
R060042	210514216082	\$0	\$1,356,500	\$1,356,500
R060044	210514216084	\$0	\$1,288,680	\$1,288,680
R060045	210514216085	\$0	\$1,428,560	\$1,428,560
R060046	210514216086	\$0	\$1,287,780	\$1,287,780
R060047	210514216087	\$0	\$412,490	\$412,490
<b>TOTAL:</b>		<b>\$0</b>	<b>30,966,500</b>	<b>30,966,500</b>



OWNERS: BACHELOR GULCH VLG RESORT & SPA CONDOS  
 PROPERTY: Bachelor Gulch Village Resort and Spa Condos  
 BAA STIPULATION DOCKET #: 62579

**BOE Value**

ACCOUNT	PARCEL	BOE LAND VALUE	BOE IMP VALUE	BOE TOTAL VALUE
R059510	210514216038	\$0	\$1,304,700	\$1,304,700
R059511	210514216039	\$0	\$1,304,700	\$1,304,700
R059512	210514216040	\$0	\$1,381,100	\$1,381,100
R059513	210514216041	\$0	\$1,363,110	\$1,363,110
R059524	210514216052	\$0	\$1,383,820	\$1,383,820
R060017	210514216057	\$0	\$1,380,230	\$1,380,230
R060019	210514216059	\$0	\$828,660	\$828,660
R060021	210514216061	\$0	\$1,411,400	\$1,411,400
R060022	210514216062	\$0	\$1,423,330	\$1,423,330
R060023	210514216063	\$0	\$1,358,390	\$1,358,390
R060025	210514216065	\$0	\$1,287,780	\$1,287,780
R060026	210514216066	\$0	\$1,287,780	\$1,287,780
R060027	210514216067	\$0	\$1,611,700	\$1,611,700
R060035	210514216075	\$0	\$1,381,560	\$1,381,560
R060036	210514216076	\$0	\$1,374,930	\$1,374,930
R060037	210514216077	\$0	\$1,443,210	\$1,443,210
R060038	210514216078	\$0	\$830,360	\$830,360
R060040	210514216080	\$0	\$1,411,400	\$1,411,400
R060041	210514216081	\$0	\$1,424,330	\$1,424,330
R060042	210514216082	\$0	\$1,356,500	\$1,356,500
R060044	210514216084	\$0	\$1,288,680	\$1,288,680
R060045	210514216085	\$0	\$1,428,560	\$1,428,560
R060046	210514216086	\$0	\$1,287,780	\$1,287,780
R060047	210514216087	\$0	\$412,490	\$412,490
<b>TOTAL:</b>		<b>\$0</b>	<b>30,966,500</b>	<b>30,966,500</b>



OWNERS: BACHELOR GULCH VLG RESORT & SPA CONDOS  
 PROPERTY: Bachelor Gulch Village Resort and Spa Condos  
 BAA STIPULATION DOCKET #: 62579

**STIPULATED VALUE**

ACCOUNT	PARCEL	STIP LAND VALUE	STIP IMP VALUE	STIP TOTAL VALUE
R059510	210514216038	\$0	\$1,095,950	\$1,095,950
R059511	210514216039	\$0	\$1,095,950	\$1,095,950
R059512	210514216040	\$0	\$1,160,120	\$1,160,120
R059513	210514216041	\$0	\$1,145,010	\$1,145,010
R059524	210514216052	\$0	\$1,162,410	\$1,162,410
R060017	210514216057	\$0	\$1,159,390	\$1,159,390
R060019	210514216059	\$0	\$696,070	\$696,070
R060021	210514216061	\$0	\$1,185,580	\$1,185,580
R060022	210514216062	\$0	\$1,195,600	\$1,195,600
R060023	210514216063	\$0	\$1,141,050	\$1,141,050
R060025	210514216065	\$0	\$1,081,740	\$1,081,740
R060026	210514216066	\$0	\$1,081,740	\$1,081,740
R060027	210514216067	\$0	\$1,353,830	\$1,353,830
R060035	210514216075	\$0	\$1,160,510	\$1,160,510
R060036	210514216076	\$0	\$1,154,940	\$1,154,940
R060037	210514216077	\$0	\$1,212,300	\$1,212,300
R060038	210514216078	\$0	\$697,500	\$697,500
R060040	210514216080	\$0	\$1,185,580	\$1,185,580
R060041	210514216081	\$0	\$1,196,440	\$1,196,440
R060042	210514216082	\$0	\$1,139,460	\$1,139,460
R060044	210514216084	\$0	\$1,082,490	\$1,082,490
R060045	210514216085	\$0	\$1,199,990	\$1,199,990
R060046	210514216086	\$0	\$1,081,740	\$1,081,740
R060047	210514216087	\$0	\$346,490	\$346,490
<b>TOTAL:</b>		<b>\$0</b>	<b>26,011,880</b>	<b>26,011,880</b>

