

<b>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO</b> 1313 Sherman Street, Room 315 Denver, Colorado 80203	<b>Docket Number: 63092</b>
Petitioner: <b>STEAMBOAT SKI &amp; RESORT CORP.,</b>  v. Respondent: <b>ROUTT 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.: R3204495**  
  
**Category: Valuation      Property Type: Commercial Real**
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:            \$738,450**  
 (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 Routt County Assessor is directed to change his/her records accordingly.

**DATED AND MAILED** this 23rd 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

*CM*  
\_\_\_\_\_  
Cara McKeller



<b>BOARD OF ASSESSMENT APPEALS</b> <b>STATE OF COLORADO</b> 1313 Sherman Street, Room 315 Denver, Colorado 80203	2013 DEC 19 AM 10:46
Petitioner: <b>STEAMBOAT SKI &amp; RESORT CORP,</b>  v.  Respondent: <b>ROUTT COUNTY BOARD OF EQUALIZATION.</b>	
<b>ATTORNEY FOR RESPONDENT:</b>  John D. Merrill, Reg. No. 19505 Routt County Attorney 136 - 6 <sup>th</sup> Street P.O. Box 773598 Steamboat Springs, Colorado 80477 Phone Number: (970) 870-5317 Fax Number: (970) 870-5381	<b>Docket Number: 63092</b>  Single County Schedule Number: R3204495
<b>STIPULATION (As to Tax Year 2013 Actual Value)</b>	

Petitioner 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 and Respondent agree and stipulate as follows:

1. The property subject to this Stipulation is described as: Imp only on US Forest Land NW4SW4 Sec 23-6-84
2. The subject property currently is classified as Commercial.
3. The County Assessor originally assigned the following actual value to the subject property for tax year 2013:

Land	
Improvements	<u>\$815,340</u>
Total	<u>\$815,340</u>

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

Land	
Improvements	<u>\$815,340</u>
Total	\$815,340

5. After further review and negotiation, Petitioner and Respondent agree to the following actual value for the subject property for tax year 2013:

Land	
Improvements	<u>\$738,450</u>
Total	\$738,450

6. The valuation, as established above, shall be binding only with respect to tax year 2013.

7. The subject property is the Four Points Hut located on US Forest land and was adjusted down by 50% for functional obsolescence. The Four Points Hut was demolished earlier this year and replaced with a new structure.

8. Both parties agree that the hearing scheduled before the Board of Assessment Appeals on February 19, 2013 at 8:30 a.m. be vacated.

DATED this 16<sup>th</sup> day of December, 2013.

M. Van Donselaar  
Agent for Petitioner

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