

<b>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO</b> 1313 Sherman Street, Room 315 Denver, Colorado 80203	<b>Docket Number: 66055</b>
Petitioner: <b>- EDWARD &amp; ANN GASSMAN</b>  v. Respondent: <b>PARK COUNTY BOARD OF COUNTY COMMISSIONERS</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.: R0040342**

**Category: Valuation/Protest Appeal      Property Type: Vacant Land**
2. Petitioner is protesting the 2015 actual value of the subject property.
3. The parties agreed that the 2015 actual value of the subject property should be reduced to:  

**Total Value:            \$156,800**

(Reference Attached Stipulation)
4. The Board concurs with the Stipulation.

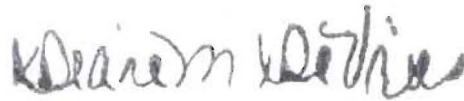
**ORDER:**

Respondent is ordered to reduce the 2015 actual value of the subject property, as set forth above.

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

**DATED AND MAILED** this 21st day of October 2015.

**BOARD OF ASSESSMENT APPEALS**

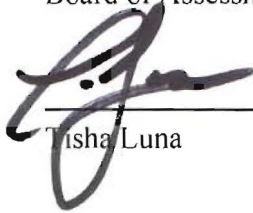


\_\_\_\_\_  
Diane M. DeVries



\_\_\_\_\_  
Debra A. Baumbach

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



\_\_\_\_\_  
Tisha Luna



STATE OF COLORADO  
BO OF ASSESSMENT APPEALS

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<b>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO</b> 1313 Sherman Street, Room 315 Denver, Colorado 80203	
Petitioners:  <b>EDWARD &amp; ANN GASSMAN</b>  v.  Respondent:  <b>PARK COUNTY BOARD OF EQUALIZATION</b>	Docket No.: 66055  Schedule No.: R0040342
<b>Counsel for Park County BOE:</b>  Marcus A. McAskin, Esq., Reg. #34072 WIDNER MICHOW & COX LLP 13133 E. Arapahoe Road, Suite 100 Centennial, Colorado 80112 Phone Number: (303) 754-3399 Facsimile Number: (303) 754-3395 mmcaskin@wmcattorneys.com	
<b>STIPULATION (FOR TAX YEAR 2015)</b>	

Petitioners Edward and Ann Gassman and Respondent Park County Board of Equalization hereby enter into this Stipulation regarding the tax year 2015 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:

T10 R77 S09 SW4  
FOXTAIL ESTATES  
LOT 13, FAIRPLAY

(the "Subject Property").

- The Subject Property is classified as vacant land.
- The Park County Assessor originally assigned the following actual value to the Subject Property for tax year 2015:

Land	\$190,711.00
Improvements	\$ <u>0.00</u>
Total:	\$190,711.00

- After a timely appeal to the Board of Equalization, the Board of Equalization denied the appeal in full and valued the Subject Property for tax year 2015 as follows:

Land	\$190,711.00
Improvements	\$ <u>0.00</u>
Total:	\$190,711.00

- After further review of additional comparable sales and further discussion and negotiation, Petitioners and the Park County Board of Equalization agree to the following stipulated tax year 2015 actual value for the Subject Property:

Land	\$156,800.00
Improvements	\$ <u>0.00</u>
Total:	\$156,800.00


- As of the date of this Stipulation, the Board of Assessment Appeals (BAA) has not yet scheduled a hearing date on Docket No. 66055. Petitioners and Respondent agree that no hearing has been scheduled; if a hearing is presently scheduled or is scheduled by the BAA prior to official receipt of this Stipulation, the same may be vacated.

Both parties respectfully request that the Board of Assessment Appeals proceed to enter an order affirming the valuation of the Subject Property as set forth in this Stipulation and vacating any hearing scheduled for Docket No. 66055.

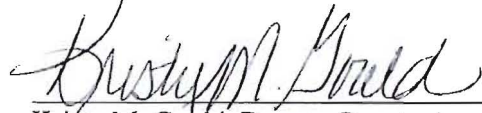
Respectfully submitted this 14 day of ~~September~~ <sup>October</sup>, 2015.

PETITIONER(S):

  
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RESPONDENT:



Kristy M. Gould, Deputy County Assessor  
Park County

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WIDNER MICHOW & COX, LLP



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