BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203 Petitioner: - EDWARD & ANN GASSMAN 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.: 6509846

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:

\$13,001

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

DATED AND MAILED this 24th day of November 2015.

BOARD OF ASSESSMENT APPEALS

Diane M. DeVries

Sulva a Baumbach

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

Debra A. Baumbach

STATE OF COLORADO BO OF ASSESSMENT APPEALS

2015 NOV 23 AM 9: BOARD OF ASSESSMENT APPEALS STATE OF COLORADO

Docket Number: 66057

Summit County Schedule Number(s): 6509846

STIPULATION (As to Tax Year 2015 Actual Value)

Gassman, Edward & Ann

Petitioner(s),

VS.

SUMMIT COUNTY BOARD OF EQUALIZATION,

Respondent

Petitioner(s) and Respondent 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(s) and Respondent agree and stipulate as follows:

1. The property subject to this stipulation is described as:

Parcel B, Gassman Sub

- 2. The subject property is classified as vacant land.
- 3. The County Assessor originally assigned the following actual value to the for tax year 2015:

Land	\$ 20,314	
Improvement	\$	0
Total	\$ 20,314	

4. After a timely appeal to the Board of Equalization, the Board of Equalization valued schedule 6509846 as follows:

Land	\$ 20,314
Improvement	\$ 0
Total	\$ 20 314

5. After further review and negotiation, Petitioners and County Board of Equalization agree to the following tax year 2015 tax value for schedule 6509846:

 Land
 \$ 13,001

 Improvement
 \$ 0

 Total
 \$ 13,001

- 6. The valuation, as established above, shall be binding only with respect to tax year 2015.
 - 7. Brief narrative as to why the reduction was made:

After review, the subject property value was adjusted to reflect the difficult access, very steep topography and unrecorded trail easement that impacts the use of the property.

8. Both parties agree that the hearing scheduled before the Board of Assessment Appeals on January 21, 2016 at 8:30 AM be vacated before the Board of Assessment Appeals.

DATED this 28th day of October, 2015/

Edward Gassman,

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