

<b>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO</b> 1313 Sherman Street, Room 315 Denver, Colorado 80203	<b>Docket Number: 66058</b>
Petitioner: <b>- EDWARD &amp; ANN GASSMAN</b>  v. Respondent: <b>SUMMIT 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.: 6509848**  
     **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:            \$12,003**  
     (Reference Attached Stipulation)
4. The Board concurs with the Stipulation.

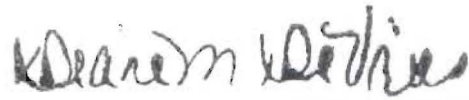
**ORDER:**

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



\_\_\_\_\_  
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



Docket Number: 66058  
Summit County Schedule Number(s): 6509848

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STIPULATION (As to Tax Year 2015 Actual Value)

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**Gassman, Edward & Ann**  
Petitioner(s),

vs.  
**SUMMIT COUNTY BOARD OF EQUALIZATION,**  
Respondent

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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 C, 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	\$ 14,121
Improvement	\$ <u>0</u>
Total	\$ 14,121

4. After a timely appeal to the Board of Equalization, the Board of Equalization valued schedule 6509848 as follows:

Land	\$ 14,121
Improvement	\$ <u>0</u>
Total	\$ 14,121

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5. After further review and negotiation, Petitioners and County Board of Equalization agree to the following tax year 2015 tax value for schedule 6509848:

Land	\$ 12,003
Improvement	\$ <u>0</u>
Total	\$ 12,003

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 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 28<sup>th</sup> day of October, 2015**

  
Edward Gassman,

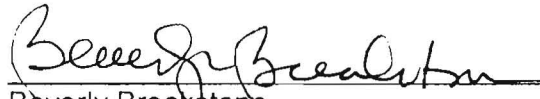
Address:  
P O Box 2631  
Loveland, CO 80539-2631

Telephone: (970)-227-5451



Frank Celico  
Assistant County Attorney for Respondent  
Summit County Board of Equalization  
P O Box 68  
Breckenridge, CO 80424

Telephone: (970)-453-2561



Beverly Breakstone  
Summit County Assessor  
P O Box 276  
Breckenridge, CO 80424  
Telephone: 970-453-3480

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