

**BOARD OF ASSESSMENT APPEALS,  
STATE OF COLORADO**

1313 Sherman Street, Room 315  
Denver, Colorado 80203

**Docket Nos.: 66628,  
66629, 66630, 66631,  
66632, 66633, 66634,  
66635, 66636, 66637,  
66638, 66639, 66640**

Petitioners:

**DOUGLAS C. FLOREN;  
BECHERER STEAMBOAT PROPERTIES, LLC;  
LINK FAMILY TRUST;  
TOM & LYNNE KARTSOTIS;  
JOHN O. PETERSON;  
SMR 8, LLC;  
TRUSTEE OF THE ALBERT SHAFER HENRY TRUST;  
RUSHING WATER LLC  
LARRY W. STARK;  
VIRGINIA E. & RICHARD J. SREDNICKI;  
IRIS E. BEHR & JOHN W. MUIR;  
IRIS E. BEHR & JOHN W. MUIR;  
IRIS BEHR REVOCABLE TRUST;**

v.

Respondent:

**ROUTT 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 order.

**FINDINGS OF FACT AND CONCLUSIONS:**

1. The subject properties are described as 13 properties within Storm Mountain Ranch, Steamboat Springs, Colorado with the following Routt County schedule numbers:

<u>Docket #</u>	<u>Schedule #</u>	<u>Docket #</u>	<u>Schedule #</u>
66628	R8164275	66635	R8164284
66629	R8164276	66636	R8164285
66630	R8164279	66637	R8165318
66631	R8164280	66638	R8165355
66632	R8164281	66639	R8165860
66633	R8165857	66640	R3205567
66634	R8164283		

2. Petitioners are protesting the 2015 actual value of the subject properties.
3. The parties agreed that the 2015 actual value of the subject properties should be reduced to:

<u>Docket #</u>	<u>Schedule #</u>	<u>2015 Total Actual Value</u>
66628	R8164275	\$3,887,900
66629	R8164276	\$4,207,640
66630	R8164279	\$5,901,310
66631	R8164280	\$2,630,430
66632	R8164281	\$2,780,890
66633	R8165857	\$5,282,170
66634	R8164283	\$5,641,430
66635	R8164284	\$2,308,190
66636	R8164285	\$2,670,990
66637	R8165318	\$7,000,580
66638	R8165355	\$4,880,650
66639	R8165860	\$1,040,410
66640	R3205567	\$ 913,250

The parties also agree to the allocation of the total actual value for each schedule number as set forth on Exhibit E of the stipulation.

4. The Board concurs with the stipulated 2015 actual value of the subject properties and the allocation of the total actual value for each schedule number as set forth on Exhibit H of the stipulation.

**ORDER:**

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

The Routt County Assessor is directed to change his records accordingly.

**DATED AND MAILED** this 5th day of May, 2016.

**BOARD OF ASSESSMENT APPEALS**

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

G. Katardzic  
Gordana Katardzic

Diane M. DeVries  
Diane M. DeVries

Debra A. Baumbach  
Debra A. Baumbach



BOARD OF ASSESSMENT APPEALS 2016 APR 18 PM 3:19

STATE OF COLORADO

1313 Sherman Street, Room 315

Denver, CO 80203

(303) 866-5880

ROUTT COUNTY SCHEDULE NO. R8165355  
ROUTT COUNTY SCHEDULE NO. R8164276  
ROUTT COUNTY SCHEDULE NO. R8164279  
ROUTT COUNTY SCHEDULE NO. R8164281  
ROUTT COUNTY SCHEDULE NO. R8164283  
ROUTT COUNTY SCHEDULE NO. R8164285  
ROUTT COUNTY SCHEDULE NO. R8165318  
ROUTT COUNTY SCHEDULE NO. R8165860  
ROUTT COUNTY SCHEDULE NO. R3205567  
ROUTT COUNTY SCHEDULE NO. R8164284  
ROUTT COUNTY SCHEDULE NO. R8165857  
ROUTT COUNTY SCHEDULE NO. R8164280  
ROUTT COUNTY SCHEDULE NO. R8164275

DOCKET NO. 66638  
DOCKET NO. 66629  
DOCKET NO. 66630  
DOCKET NO. 66632  
DOCKET NO. 66634  
DOCKET NO. 66636  
DOCKET NO. 66637  
DOCKET NO. 66639  
DOCKET NO. 66640  
DOCKET NO. 66635  
DOCKET NO. 66633  
DOCKET NO. 66631  
DOCKET NO. 66628

**Petitioners:** IRIS E. BEHR AND JOHN W. MUIR, BECHERER STEAMBOAT PROPERTIES, LLC, LINK FAMILY TRUST, JOHN O. PETERSON, TRUSTEE OF THE ALBERT SHAFER HENRY TRUST, LARRY W. STARK, VIRGINIA E. AND RICHARD J. SREDNICKI, IRIS E. BEHR AND JOHN W. MUIR, IRIS BEHR REVOCABLE TRUST, RUSHING WATER, LLC, SMR 8, LLC, TOM AND LYNNE KARTSOTIS, and DOUGLAS C. FLOREN

v.

**Respondent:** ROUTT COUNTY BOARD OF EQUALIZATION.

*Petitioners' Representative of Record:*

Mikaela V. Rivera, #34085

WAAS CAMPBELL RIVERA JOHNSON & VELASQUEZ LLP

1350 Seventeenth Street, Suite 450

Denver, CO 80202

Telephone: (720) 351-4700

Facsimile: (720) 351-4745

[rivera@wcrlegal.com](mailto:rivera@wcrlegal.com)

*Attorney for Respondent:*

Erick Knaus, Reg. No. 33389

Routt County Attorney

522 Lincoln Avenue

P.O. Box 773598

Steamboat Springs, Colorado 80477

Phone Number: (970) 870-5350

Fax Number: (970) 870-5381

**STIPULATION**

Petitioners and Respondent hereby enter into this Stipulation regarding the subject properties, and jointly move the Board of Assessment Appeals ("BAA") to enter an order based on this Stipulation.

Petitioners and Respondent agree and stipulate as follows:

1. The properties subject to this Stipulation are listed in Exhibit A, attached hereto and incorporated by reference (collectively referred to as the "Properties"). In general, the properties are 13 parcels in Storm Mountain Ranch, an agricultural and residential development near Steamboat Springs, Colorado.

2. The Properties currently are classified as residential and agricultural.

3. The County Assessor originally assigned an actual value to the Properties for tax year 2015 as set forth on Exhibit B hereto.

4. After a timely appeal to the County Board of Equalization, the County Board of Equalization valued the Properties as set forth on Exhibit C hereto.

5. After further review and negotiation, Petitioners and Respondent have agreed to a Stipulated Building Envelope Value for the Properties for tax year 2015, which is shown on Exhibit D hereto.

6. The stipulation as to Building Envelope Value results in Total Actual Values as shown on Exhibit E attached hereto which reflects the actual values of the subject properties agreed to by Petitioners and Respondent.

7. Nothing herein shall preclude the Petitioners' ability or constitute a waiver of their rights to challenge the Building Envelope Value, Entire Parcel Value or any other actions by the County or the Assessor related to the valuation of the Properties for other tax years.

8. Both parties have reevaluated their methodologies used to determine the Building Envelope Actual Value and then compared those results. This stipulation is a compromise of the parties' methodologies.

9. Hearings on 2015 valuations have not yet been scheduled.

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DATED this 14<sup>th</sup> day of April, 2016.

WAAS CAMPBELL RIVERA JOHNSON  
& VELASQUEZ LLP

By: 

Mikaela V. Rivera

*Petitioners' Representative of Record*

ROUTT COUNTY ATTORNEY

By: 

Erick Khaus

*Respondent's Representative of Record*

ROUTT COUNTY ASSESSOR

By: 

Gary J. Peterson  
P.O. Box 773210  
Steamboat Springs, CO 80477  
(970) 870-5544

**Properties Subject to Stipulation**  
( collectively referred to as the "Properties" )

<b>Owner Name (abbr)</b>	<b>2015 BAA Docket #</b>	<b>Assessor's Schedule</b>	<b>Parcel</b>	<b>Acre Size</b>
Behr Rev Trust	66640	R3205567	Ranch Central	35.02
Floren	66628	R8164275	1	35
Becherer	66629	R8164276	2	35.1
Link	66630	R8164279	5	35.14
Kartsotis	66631	R8164280	6	35.2
Peterson	66632	R8164281	7	35.18
SMR 8	66633	R8165857	8	35.03
Henry	66634	R8164283	9	70.19
RUSHING WATER, LLC	66635	R8164284	10	70.32
Stark	66636	R8164285	11	35.14
Srednicki	66637	R8165318	12	70
Behr/Muir	66638	R8165355	Canyon Parcel A	35.11
Behr/Muir	66639	R8165860	Canyon Parcel B	35.26

Total: 13

**Assessor's Original Assigned Total Actual Values**

2015 Notice of Valuations: Original sent May 1st, 2015

<b>Owner</b>	<b>Schedule</b>	<b>Abstract Code - Description</b>	<b>Actual Value</b>
Behr Rev Trust Ranch Central	R3205567	4147 Grazing Land	\$0
		4277 Farm/Ranch Res Imps	\$134,230
		4137 Meadow Hay Land	\$16,160
		1277 Res Imps non-integral	\$277,850
		4279 Other Bldgs- Agricultural	\$47,350
		1177 Land non-integral	\$630,000
			<b>\$1,105,590</b>
Floren Parcel 1A	R8164275	4147 Grazing Land	\$800
		4277 Farm/Ranch Res Imps	\$0
		4127 Dry Farm Land	\$250
		1277 Res Imps non-integral	\$3,341,410
		4279 Other Bldgs- Agricultural	\$0
		1177 Land non-integral	\$630,000
			<b>\$3,972,460</b>
Becherer Parcel 2A	R8164276	4147 Grazing Land	\$850
		4277 Farm/Ranch Res Imps	\$0
		1277 Res Imps non-integral	\$3,661,350
		4279 Other Bldgs- Agricultural	\$0
		1177 Land non-integral	\$630,000
Link Parcel 5A	R8164279	4147 Grazing Land	\$850
		4277 Farm/Ranch Res Imps	\$0
		1277 Res Imps non-integral	\$5,355,020
		4279 Other Bldgs- Agricultural	\$0
		1177 Land non-integral	\$630,000
Kartsotis Parcel 6	R8164280	4147 Grazing Land	\$860
		4277 Farm/Ranch Res Imps	\$0
		1277 Res Imps non-integral	\$2,117,130
		4279 Other Bldgs- Agricultural	\$0
		1177 Land non-integral	\$630,000
Peterson Parcel 7A	R8164281	4147 Grazing Land	\$850
		4277 Farm/Ranch Res Imps	\$0
		1277 Res Imps non-integral	\$2,212,600
		4279 Other Bldgs- Agricultural	\$0
		1177 Land non-integral	\$630,000
SMR 8 Parcel 8B	R8165857	4147 Grazing Land	\$850
		4277 Farm/Ranch Res Imps	\$0
		1277 Res Imps non-integral	\$4,735,880
		4279 Other Bldgs- Agricultural	\$0
		1177 Land non-integral	\$630,000

### Assessor's Original Assigned Total Actual Values

2015 Notice of Valuations: Original sent May 1st, 2015

Owner	Schedule	Abstract Code - Description	Actual Value
Henry Parcel 9	R8164283	4147 Grazing Land	\$1,730
		4277 Farm/Ranch Res Imps	\$0
		1277 Res Imps non-integral	\$5,083,260
		4279 Other Bldgs- Agricultural	\$0
		1177 Land non-integral	<u>\$360,000</u>
			<b>\$5,444,990</b>
RUSHING WATER, Parcel 10	R8164284	4147 Grazing Land	\$1,730
		4277 Farm/Ranch Res Imps	\$0
		1277 Res Imps non-integral	\$0
		4279 Other Bldgs- Agricultural	\$2,563,090
		1177 Land non-integral	<u>\$360,000</u>
			<b>\$2,924,820</b>
Stark Parcel 11A	R8164285	4147 Grazing Land	\$850
		4277 Farm/Ranch Res Imps	\$0
		1277 Res Imps non-integral	\$2,638,090
		4279 Other Bldgs- Agricultural	\$0
		1177 Land non-integral	<u>\$630,000</u>
			<b>\$3,268,940</b>
Srednicki Parcel 12A	R8165318	4147 Grazing Land	\$850
		4277 Farm/Ranch Res Imps	\$0
		1277 Res Imps non-integral	\$6,414,690
		4279 Other Bldgs- Agricultural	\$0
		1177 Land non-integral	<u>\$630,000</u>
			<b>\$7,045,540</b>
Behr/Muir Canyon Parcel A	R8165355	4147 Grazing Land	\$850
		4277 Farm/Ranch Res Imps	\$0
		1277 Res Imps non-integral	\$4,596,060
		4279 Other Bldgs- Agricultural	\$0
		1177 Land non-integral	<u>\$630,000</u>
			<b>\$5,226,910</b>
Behr/Muir Canyon Parcel B	R8165860	4147 Grazing Land	\$860
		4277 Farm/Ranch Res Imps	\$0
		1277 Res Imps non-integral	\$755,810
		4279 Other Bldgs- Agricultural	\$0
		1177 Land non-integral	<u>\$630,000</u>
			<b>\$1,386,670</b>



# Exhibit C

## 2015 CBOE Valuation

(at Assessor level appeal, Jet Black allocations were added to the original assessments)

Owner	Schedule	Abstract Code - Description	Actual Value
Behr Rev Trust Ranch Central	R3205567	4147 Grazing	\$3,090
		4277 Farm/Ranch Res Imp	\$370,620
		4137 Meadow Hay	\$16,160
		1277 Res Imp non-Int	\$277,850
		4279 Other Bldgs- Agri	\$64,280
		1177 Land non-Int	\$630,000
			<u>\$1,362,000</u>
Floren Parcel 1A	R8164275	4147 Grazing	\$2,350
		4277 Farm/Ranch Res Imp	\$118,200
		4127 Dry Farm Land Agri	\$250
		1277 Res Imp non-Int	\$3,341,410
		4279 Other Bldgs- Agri	\$8,460
		1177 Land non-Int	\$630,000
			<u>\$4,100,670</u>
Becherer Parcel 2A	R8164276	4147 Grazing	\$2,400
		4277 Farm/Ranch Res Imp	\$118,200
		1277 Res Imp non-Int	\$3,661,350
		4279 Other Bldgs- Agri	\$8,460
		1177 Land non-Int	\$630,000
			<u>\$4,420,410</u>
Link Parcel 5A	R8164279	4147 Grazing	\$2,400
		4277 Farm/Ranch Res Imp	\$118,200
		1277 Res Imp non-Int	\$5,355,020
		4279 Other Bldgs- Agri	\$8,460
		1177 Land non-Int	\$630,000
			<u>\$6,114,080</u>
Kartsotis Parcel 6	R8164280	4147 Grazing	\$3,950
		4277 Farm/Ranch Res Imp	\$236,390
		1277 Res Imp non-Int	\$2,117,130
		4279 Other Bldgs- Agri	16930
		1177 Land non-Int	\$630,000
			<u>\$3,004,400</u>
Peterson Parcel 7A	R8164281	4147 Grazing	\$2,400
		4277 Farm/Ranch Res Imp	\$118,200
		1277 Res Imp non-Int	\$2,212,600
		4279 Other Bldgs- Agri	\$8,460
		1177 Land non-Int	\$630,000
			<u>\$2,971,660</u>
SMR 8 Parcel 8B	R8165857	4147 Grazing	\$2,400
		4277 Farm/Ranch Res Imp	\$118,200
		1277 Res Imp non-Int	\$4,735,880
		4279 Other Bldgs- Agri	\$8,460
		1177 Land non-Int	\$630,000
			<u>\$5,494,940</u>

Owner	Schedule	Abstract Code - Description	Actual Value
Henry Parcel 9	R8164283	4147 Grazing	\$4,820
		4277 Farm/Ranch Res Imp	\$236,390
		1277 Res Imp non-Int	\$5,083,260
		4279 Other Bldgs- Agri	\$16,930
		1177 Land non-Int	\$360,000
			<u>\$5,701,400</u>
RUSHING WATER Parcel 10	R8164284	4147 Grazing	\$4,820
		4277 Farm/Ranch Res Imp	\$236,390
		1277 Res Imp non-Int	\$1,783,020
		4279 Other Bldgs- Agri	\$16,930
		1177 Land non-Int	\$360,000
			<u>\$2,401,160</u>
Stark Parcel 11A	R8164285	4147 Grazing	\$2,400
		4277 Farm/Ranch Res Imp	\$118,200
		1277 Res Imp non-Int	\$2,638,090
		4279 Other Bldgs- Agri	\$8,460
		1177 Land non-Int	\$630,000
			<u>\$3,397,150</u>
Srednicki Parcel 12A	R8165318	4147 Grazing	\$2,400
		4277 Farm/Ranch Res Imp	\$118,200
		1277 Res Imp non-Int	\$6,414,690
		4279 Other Bldgs- Agri	\$8,460
		1177 Land non-Int	\$630,000
			<u>\$7,173,750</u>
Behr/Muir Canyon Parcel A	R8165355	4147 Grazing	\$2,400
		4277 Farm/Ranch Res Imp	\$118,200
		1277 Res Imp non-Int	\$4,596,060
		4279 Other Bldgs- Agri	\$8,460
		1177 Land non-Int	\$630,000
			<u>\$5,355,120</u>
Behr/Muir Canyon Parcel B	R8165860	4147 Grazing	\$2,410
		4277 Farm/Ranch Res Imp	\$118,200
		1277 Res Imp non-Int	\$755,810
		4279 Other Bldgs- Agri	\$8,460
		1177 Land non-Int	\$630,000
			<u>\$1,514,880</u>

# Exhibit D

## Stipulated Building Envelope Values

Properties subject to Stipulation				
Owner Name (abbr)	2015 BAA Docket #	Assessor's Schedule	Owner Parcel	2015 Building Envelope Values
Behr Rev Trust	66640	R3205567	Ranch Central	\$54,320
Floren	66628	R8164275	1	\$153,320
Becherer	66629	R8164276	2	\$153,320
Link	66630	R8164279	5	\$153,320
Kartsotis	66631	R8164280	6	\$120,320
Peterson	66632	R8164281	7	\$175,320
SMR 8	66633	R8165857	8	\$153,320
Henry	66634	R8164283	9	\$164,320
Allen Trust	66635	R8164284	10	\$131,320
Stark	66636	R8164285	11	\$184,120
Srednicki	66637	R8165318	12	\$192,920
Behr/Muir	66638	R8165355	Canyon Parcel A	\$87,660
Behr/Muir	66639	R8165860	Canyon Parcel B	\$87,660

# Exhibit E

## Petitioners' & Respondent's Stipulated Values

Total Actual Value for 2015; all Jet Black Allocations, Owner Lot's Land, House, & Building Envelope Values

Owner	Abstract Code - Description	Actual Value
R3205567 Behr Rev Trust Ranch Central	Owner AG Land Owner Building Envelope Common Area Amenities (Jet Black alloc) 2015 Owner's Residential Improvements Owner's Outbuildings	\$16,160 <b>\$54,320</b> \$392,120 \$409,380 \$41,270 <b>\$913,250</b>
R8164275 Floren Parcel 1A	Owner AG Land Owner Building Envelope Common Area Amenities (Jet Black alloc) Owner's Residential Improvements Owner's Outbuildings	\$1,050 <b>\$153,320</b> \$392,120 \$3,341,410 \$0 <b>\$3,887,900</b>
R8164276 Becherer Parcel 2A	Owner AG Land Owner Building Envelope Common Area Amenities (Jet Black alloc) Owner's Residential Improvements Owner's Outbuildings	\$850 <b>\$153,320</b> \$392,120 \$3,661,350 \$0 <b>\$4,207,640</b>
R8164279 Link Parcel 5A	Owner AG Land Owner Building Envelope Common Area Amenities (Jet Black alloc) Owner's Residential Improvements Owner's Outbuildings	\$850 <b>\$153,320</b> \$392,120 \$5,355,020 \$0 <b>\$5,901,310</b>
R8164280 Kartotis Parcel 6	Owner AG Land Owner Building Envelope Common Area Amenities (Jet Black alloc) Owner's Residential Improvements Owner's Outbuildings	\$860 <b>\$120,320</b> \$392,120 \$2,117,130 \$0 <b>\$2,630,430</b>
R8164281 Peterson Parcel 7A	Owner AG Land Owner Building Envelope Common Area Amenities (Jet Black alloc) Owner's Residential Improvements Owner's Outbuildings	\$850 <b>\$175,320</b> \$392,120 \$2,212,600 \$0 <b>\$2,780,890</b>
R8165857 SMR 8 Parcel 8B	Owner AG Land Owner Building Envelope Common Area Amenities (Jet Black alloc) Owner's Residential Improvements Owner's Outbuildings	\$850 <b>\$153,320</b> \$392,120 \$4,735,880 \$0 <b>\$5,282,170</b>

Owner	Abstract Code - Description	Actual Value
R8164283 Henry Parcel 9	Owner AG Land Owner Building Envelope Common Area Amenities (Jet Black alloc) Owner's Residential Improvements Owner's detached garage	\$1,730 <b>\$164,320</b> \$392,120 \$5,036,540 \$46,720 <b>\$5,641,430</b>
R8164284 Allen Trust Parcel 10	Owner AG Land Owner Building Envelope Common Area Amenities (Jet Black alloc) Owner's Residential Improvements Owner's Outbuildings	\$1,730 <b>\$131,320</b> \$392,120 \$1,783,020 \$0 <b>\$2,308,190</b>
R8164285 Stark Parcel 11A	Owner AG Land Owner Building Envelope Common Area Amenities (Jet Black alloc) Owner's Residential Improvements Owner's Outbuildings	\$850 <b>\$184,120</b> \$392,120 \$2,093,900 \$0 <b>\$2,670,990</b>
R8165318 Srednicki Parcel 12A	Owner AG Land Owner Building Envelope Common Area Amenities (Jet Black alloc) Owner's Residential Improvements Owner's Outbuildings	\$850 <b>\$192,920</b> \$392,120 \$6,414,690 \$0 <b>\$7,000,580</b>
R8165355 Behr/Muir Canyon Parcel A	Owner AG Land Owner Building Envelope Common Area Amenities (Jet Black alloc) 2015 Owner's Residential Improvements Owner's Outbuildings	\$850 <b>\$87,660</b> \$196,080 \$4,596,060 \$0 <b>\$4,880,650</b>
R8165860 Behr/Muir Canyon Parcel B	Owner AG Land Owner Building Envelope Common Area Amenities (Jet Black alloc) Owner's Residential Improvements Owner's detached garage	\$860 <b>\$87,660</b> \$196,080 \$693,710 \$62,100 <b>\$1,040,410</b>