

<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>MATTHEW A PHILLIPS</p> <p>v.</p> <p>Respondent:</p> <p>BOULDER COUNTY BOARD OF EQUALIZATION</p>	<p>Docket No.: 68668</p>
<p>ORDER ON STIPULATION</p>	

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 on Stipulation.

FINDINGS OF FACT AND CONCLUSIONS:

1. Subject property is described as follows:

County Schedule No.:	R0025577
Appeal Category:	Valuation
Current Classification:	Vacant Land

2. Petitioner is protesting the 2015 classification and actual value of the subject property.

3. The parties agreed that the 2015 classification and actual value of the subject property should be as follows:

Classification:	Residential
Actual Value:	\$48,800

(Reference the attached Stipulation)

4. The Board concurs with the Stipulation.

ORDER:

Respondent is ordered to change the 2015 classification of the subject property as set forth above.

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

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

DATED AND MAILED this 13th day of July, 2016.

BOARD OF ASSESSMENT APPEALS

Diane M. DeVries

Diane M. DeVries

Debra A. Raumbach

Debra A. Raumbach

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

G. Katardzic

Gordana Katardzic

Account Number: R0025577

STIPULATION (As To Tax Year 2016 Actual Value)

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Matthew A Phillips

Petitioner,

vs.

Boulder County Board of Equalization,

Respondent.

Petitioner 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 and Respondent agree and stipulate as follows:

1. The property subject to this Stipulation is described as follows:

187 Divide View, Golden CO; Lots 76 and 77 Kuhlmann Heights

2. The subject property is classified as vacant land and minor structure at the vacant land classification rate of 29%.
3. The County Assessor assigned the following actual value to the subject property for tax year 2016:

Total \$ 50,000 assessed at the vacant land classification rate of 29%

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

Total \$ 50,000 assessed at the vacant land classification rate of 29%

5. After further review and negotiation, Petitioner and County Board of Equalization agree to the tax year 2015 actual value for the subject property:

Total \$ 48,800 at the residential classification rate of 7.96%

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STIPULATION (As To Tax Year 2015 Actual Value)

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6. Brief narrative as to why the reduction was made:

The subject property consists of two lots, 76 and 77, identified by the Boulder County land use as distinct building sites in spite of the fact they are on one a single account number on the Boulder County Assessor's records.

- The development rights to lot 77 have been deeded to the county subsequent to the sale of Transferable Development Certificates.
- Lot 76 has a historic structure that qualifies for the residential rate. The development rights for lot 76 are restricted to 1,000 square feet of improvements subsequent to the sale of Transferable Development Certificates.

7. A hearing before the Board of Assessment Appeals has not yet been set.

8. This Agreement may be executed in any number of counterparts, each of which shall be deemed an original, and all of which shall constitute one and the same agreement.

DATED this 18th day of MAY, 2016.

Matthew A Phillips

Petitioner, Agent, or Attorney

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MAY 18 2016

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