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| <b>BOARD OF ASSESSMENT APPEALS,<br/>STATE OF COLORADO</b><br>1313 Sherman Street, Room 315<br>Denver, Colorado 80203   | <b>Docket Number: 68701</b> |
| Petitioner:<br><b>JAMES &amp; BRENDA USHER</b><br><br>v.<br>Respondent:<br><b>LARIMER 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.: R0005860**

**Category: Valuation**

**Property Type: Residential**

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: \$675,000**

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

**DATED AND MAILED** this 26th day of July 2016.

**BOARD OF ASSESSMENT APPEALS**

*Diane M. DeVries*

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

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

*Debra A. Baumbach*

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

*G. Katardzic*  
\_\_\_\_\_  
Gordana Katardzic



**BOARD OF ASSESSMENT APPEALS  
STATE OF COLORADO**

STATE OF COLORADO  
BOARD OF ASSESSMENT APPEALS

Docket Number(s): 68701  
County Schedule Number : R0005860

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**STIPULATION (As To Tax Year 2015 Actual Value)**

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USHER, JAMES R/BRENDA G

vs.

LARIMER COUNTY BOARD OF EQUALIZATION,  
Respondent

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Petitioner(s) and Respondent hereby enter into this stipulation regarding the 2015 tax year valuation of the subject property. Petitioner(s) and Respondent jointly move the Board of Assessment Appeals to enter its order based on this Stipulation.

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

1. The property subject to this Stipulation is described as: \_\_\_\_\_  
Legal: LOT 37, PARKWOOD 1ST, FTC; LESS BEG SE COR SD LOT, N 2 16' W 63.53 FT, N 17 56' E 8.16 FT, S 71.24 FT TPOB; ALSO PT LOT 38, PARKWOOD 1ST FIL, BEG NW COR LOT 38, S 3 24' E 50.59 FT, S 17 56' W 9.74 FT, N 59.77 FT TPOB
2. The subject property is classified as a Residential property.
3. The County Assessor assigned the following actual value to the subject property on the Notice of Determination:

|              |    |                |
|--------------|----|----------------|
| Land         | \$ | 50,000         |
| Improvements | \$ | <u>688,400</u> |
| Total        | \$ | 738,400        |

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

|              |    |                |
|--------------|----|----------------|
| Land         | \$ | 50,000         |
| Improvements | \$ | <u>688,400</u> |
| Total        | \$ | 738,400        |

5. After further review and negotiation, the Petitioner(s) and County Board of Equalization agree to the following actual value for tax year 2015.

|              |    |                |
|--------------|----|----------------|
| Land         | \$ | 50,000         |
| Improvements | \$ | 625,000        |
| Total        | \$ | <u>675,000</u> |

6. The valuations, as established above, shall be binding only with respect to tax year 2015 and 2016.
7. Brief narrative as to why the reduction was made: REVIEW OF PROPERTY HISTORY AND NON-LAKEFRONT SALES IN THE AREA INDICATED THAT THE MARKET VALUE SHOULD BE ADJUSTED FOR THE 2015/2016 REAPPRAISAL CYCLE
8. Both parties agree that the hearing scheduled before the Board of Assessment Appeals on 08/12/2016 be vacated.

**DATED** this 21<sup>ST</sup> day of JUNE 2016

*James B. Usher July 4, 2016*

Petitioner(s) Representative

*Tom Donnelly*

TOM DONNELLY, CHAIR OF THE  
LARIMER COUNTY BOARD OF EQUALIZATION

Address:

1333 Parkwood Circle  
Fort Collins, CO 80525

Address:

LARIMER COUNTY ATTORNEY  
224 Canyon Avenue Suite 200  
Post Office Box 1606  
Fort Collins, Colorado 80522  
Telephone: (970)498-7450

*Steve Miller*

STEVE MILLER  
LARIMER COUNTY ASSESSOR

Address:

Post Office Box 1190  
Fort Collins, Colorado 80522  
Telephone: (970)498-7050