BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203 _____ Petitioner: **DANIEL GLOSBAND** v. Respondent: **SUMMIT BOARD OF EQUALIZATION**	**Docket No.: 68982**
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 on Stipulation.

FINDINGS OF FACT AND CONCLUSIONS:

1.   Subject property is described as follows:

        County Schedule Nos.:   1200257
        Appeal Category: VALUATION/PROTEST
        Current Classification: VACANT LAND

2.   Petitioner is protesting the 2016 classification of the subject property.

3.   The parties agreed that the 2016 classification of the subject property should
        be as follows:

                Classification: RESIDENTIAL

        (Reference the attached Stipulation)

4.   The Board concurs with the Stipulation.

ORDER:

Respondent is ordered to change the 2016 classification of the subject property as set forth above.

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

DATED this 12th day of November 2020.

BOARD OF ASSESSMENT APPEALS

_____
Diane M. DeVries

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

_____
Sondra W. Mercier

Martha Hernandez Sanchez
Martha Hernandez Sanchez

Docket Number: 68982
Summit County Schedule Number(s): 1200257

_____

STIPULATION (As to Tax Year 2016 Actual Value)

_____

Daniel M Glosband
Merrily Glosband
Petitioner(s),

vs.

SUMMIT COUNTY BOARD OF EQUALIZATION,
Respondent

_____

      Petitioner(s) and Respondent hereby enter into this Stipulation regarding the tax year 2016 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:

LOT 42 EVERGREEN SUB

2. The subject property is classified as residential property.

3. The County Assessor originally assigned the following actual value to schedule 1200257 for tax year 2016:

Vacant Land $ 322084

4. After a timely appeal to the Board of Equalization, the Board of Equalization valued schedule 1200257 as follows:

Vacant Land $ 322084

5. After further review and negotiation, Petitioners and County Board of Equalization agree to the following tax year 2016 tax value for schedule 1200257:

Residential Land $ 322084

6. The valuation, as established above, shall be binding only with respect to tax year 2016

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

In February 2020, the Colorado Supreme Court ruled on three cases regarding classification of vacant parcels. The *Mook* case considered the physical contiguity requirement and the court held that "only parcels of land that physically touch qualify as 'contiguous parcels of land'." The *Hogan* case considered the "used as a unit" requirement and court held that a residential improvement is not required on each contiguous and commonly owned parcel of land. Finally, the *Kelly* case considered the "common ownership" requirement and the court held that county records dictate where properties are held under "common ownership".
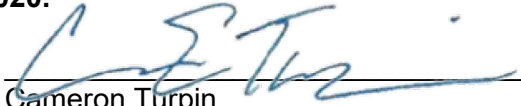
The Assessor's Office has reviewed the above referenced property to confirm that it meets the requirements as described above and ruled by the Colorado Supreme Court. The above referenced property has met the requirements, reclassification of the property as residential land is warranted.
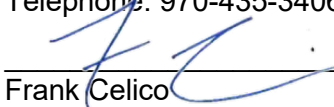
DATED this 30th day of June, 2020.

Brad Baugh
Agent for Petitioner
Duff & Phelps, LLC
1200 17th Street, Suite 900
Denver, CO 80202

Telephone: 303-749-9007

Cameron Turpin
Assistant County Attorney for Respondent
Summit County Board of Equalization
PO Box 68
Breckenridge, CO 80424

Telephone: 970-435-3406

Frank Celico
Summit County Assessor
PO Box 276
Breckenridge, CO 80424

Telephone: 970-453-3480

Docket Number: 68982