

<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>STANLEY R. & MARILYNN M. BROWN TRUST</p> <p>v.</p> <p>Respondent:</p> <p>DOUGLAS COUNTY BOARD OF EQUALIZATION</p>	<p>Docket No.: 69092</p>
<p align="center">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.:	R0439308
Appeal Category:	Valuation/Protest Appeal
Current Classification:	Vacant Land

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

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

Classification:	Residential
Actual Value:	\$175,500

(Reference the attached Stipulation)

4. The Board concurs with the Stipulation.

ORDER:

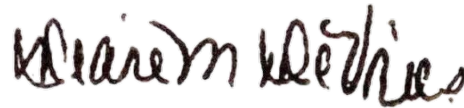
Respondent is ordered to change the 2016 classification of the subject property as set forth above.

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

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

DATED this 13th day of October 2021.

BOARD OF ASSESSMENT APPEALS



Diane M. DeVries



Sondra W. Mercier

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



Gordana Katardzic

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

1313 Sherman Street, Room 315
Denver, Colorado 80203

Petitioner:

STANLEY R. & MARILYNN M. BROWN TRUST

v.

Respondent:

DOUGLAS COUNTY BOARD OF EQUALIZATION

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Docket Number: **69092**

Schedule No.: **R0439308**

STIPULATION (As to Tax Year 2016 Actual Value)

Petitioner 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.

The Petitioner and Respondent agree and stipulate as follows:

1. The property subject to this Stipulation is described as:
Parcel 1 Eagles Nest Rural Site Plan 1st Amd 5.845 AM/L
2. The subject property is classified as Vacant Land property.

3. The County Assessor originally assigned the following actual value on the subject property for tax year 2016:

Land \$120,501

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

Land \$120,501

5. After further review and negotiation, the Petitioner and the Douglas County Board of Equalization agree to the following tax year 2016 actual value for the subject property:

Land \$175,500

6. Except as otherwise provided herein, the valuations, as established above, shall be binding only with respect to tax year 2016.

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

The subject property is a 5.845-acre lot that was classified as vacant land present worth and was assessed at 29% for Tax Year 2016. The appeal was related to whether the property should be re-classified as contiguous parcel with the assessment rate then reduced to the residential rate for 2016 of 7.96%. The appeal was placed in abeyance by the BAA while three contiguous parcel cases made their way through the courts. In 2020, the Colorado Supreme Court issued decisions in these cases. Their decisions support a change in classification to contiguous parcel. However, once present worth is removed from the calculation, the subject must be valued at market value during the applicable study period. Given these facts, the Petitioner and the Assessor have stipulated to a change in classification which will lower the assessment rate and taxes but have agreed that the actual value of the parcel will increase to \$175,500.

8. Both parties agree that the hearing scheduled before the Board of Assessment Appeals on August 23, 2017 at 8:30 a.m. be vacated.

DATED this 6th day of August, 2021

Rachel Jackson

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Docket Number 69092