

|   |                                 |
|---|---------------------------------|
| <p><b>BOARD OF ASSESSMENT APPEALS,<br/>STATE OF COLORADO</b><br/>1313 Sherman Street, Room 315<br/>Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p><b>LOT 416B INC</b></p> <p>Respondent:</p> <p><b>SAN MIGUEL BOARD OF COUNTY COMMISSIONERS</b></p> | <p><b>Docket No.: 69455</b></p> |
| <p align="center"><b>ORDER ON STIPULATION</b></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 Nos.:   | R1080087415 |
| Appeal Category:        | ABATEMENT   |
| Current Classification: | VACANT LAND |
  
2. Petitioner is protesting the 14 -15 classification of the subject property.
  
3. The parties agreed that the 14 -15 classification of the subject property should be as follows:

|                 |             |
|-----------------|-------------|
| Classification: | RESIDENTIAL |
|-----------------|-------------|

(Reference the attached Stipulation)
  
4. The Board concurs with the Stipulation.

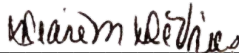
**ORDER:**


Respondent is ordered to change the 14 -15 classification of the subject property as set forth above.

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

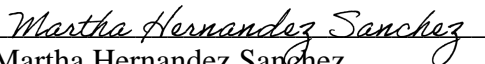
**DATED** this 12<sup>th</sup> day of November 2020.

**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.

  
\_\_\_\_\_  
Martha Hernandez Sanchez



**BOARD OF ASSESSMENT APPEALS  
STATE OF COLORADO**

Docket Number: 69455

Single County Schedule Number: R1080087415

STIPULATION (As to Abatement/Refund for Tax Year 2014)

LOT 416B INC A COLO CORP c/o Duff & Phelps,

Petitioner,

vs.

San Miguel COUNTY BOARD OF COMMISSIONERS,

Respondent.

Petitioner(s) and Respondent hereby enter into this Stipulation regarding the tax year 2014 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:

*Lot 416A Telluride  
Mountain Village*

1. The property subject to this stipulation is described as:  
Currently classified as vacant land. Upon  
agreement of this stipulation, this land will be reclassified  
to residential vacant land.

2. The subject property is classified as res vacant land (what type of property).

3. The County Assessor originally assigned the following actual value to the subject property for tax year 2014:

|              |    |                   |     |
|--------------|----|-------------------|-----|
| Land         | \$ | <u>950,000</u>    | .00 |
| Improvements | \$ | <u>          </u> | .00 |
| Total        | \$ | <u>950,000</u>    | .00 |

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

|              |    |                   |     |
|--------------|----|-------------------|-----|
| Land         | \$ | <u>950,000</u>    | .00 |
| Improvements | \$ | <u>          </u> | .00 |
| Total        | \$ | <u>950,000</u>    | .00 |

5. After further review and negotiation, Petitioner(s) and County Board of Commissioners agree to the following tax year 2014 actual value for the subject property:

|              |    |                   |     |
|--------------|----|-------------------|-----|
| Land         | \$ | <u>950,000</u>    | .00 |
| Improvements | \$ | <u>          </u> | .00 |
| Total        | \$ | <u>950,000</u>    | .00 |

6. The valuation, as established above, shall be binding only with respect to tax year 2014.

7. Brief narrative as to why the reduction was made:  
Residential reclassification is applicable per section  
39-1-102(14.4) of the ARL.  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

8. Both parties agree that the hearing scheduled before the Board of Assessment Appeals on N/A (date) at N/A (time) be vacated or a hearing has not yet been scheduled before the Board of Assessment Appeals.

DATED this ~~15<sup>th</sup>~~ day of July ~~April~~, 2020

Petitioner(s) or Agent or Attorney

County Attorney for Respondent,  
Board of Commissioners

Address:  
1200 17th St. Ste. 990  
Denver, CO 80205  
\_\_\_\_\_

Address:  
\_\_\_\_\_  
\_\_\_\_\_

Telephone: 303-749-9007

Telephone: \_\_\_\_\_  
  
County Assessor

Address: OFFICE OF  
ASSESSOR, SAN MIGUEL COUNTY  
BOX 505  
TELLURIDE, CO 81435  
Telephone: \_\_\_\_\_

Docket Number 69455

**BOARD OF ASSESSMENT APPEALS  
STATE OF COLORADO**

Docket Number: 69455  
Single County Schedule Number: R1080087415

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STIPULATION (As to Abatement/Refund for Tax Year 2015)

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LOT 416B INC A COLO CORP c/o Duff & Phelps

Petitioner,

vs.

San Miguel COUNTY BOARD OF COMMISSIONERS,

Respondent.

---

Petitioner(s) 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(s) and Respondent agree and stipulate as follows *Lot 416 A Telluride Mountain Village*

1. The property subject to this stipulation is described as:  
Currently classified as vacant land. Upon agreement of this stipulation, this land will be reclassified to residential vacant land.

2. The subject property is classified as res vacant land (what type of property).

3. The County Assessor originally assigned the following actual value to the subject property for tax year 2015:

|              |    |                   |     |
|--------------|----|-------------------|-----|
| Land         | \$ | <u>875,000</u>    | .00 |
| Improvements | \$ | <u>          </u> | .00 |
| Total        | \$ | <u>875,000</u>    | .00 |

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

|              |    |                   |     |
|--------------|----|-------------------|-----|
| Land         | \$ | <u>875,000</u>    | .00 |
| Improvements | \$ | <u>          </u> | .00 |
| Total        | \$ | <u>875,000</u>    | .00 |

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

|              |    |                             |     |
|--------------|----|-----------------------------|-----|
| Land         | \$ | <u>875,000</u>              | .00 |
| Improvements | \$ | <u>                    </u> | .00 |
| Total        | \$ | <u>875,000</u>              | .00 |

6. The valuation, as established above, shall be binding only with respect to tax year 2015.

7. Brief narrative as to why the reduction was made:  
Residential reclassification is applicable per section  
39-1-102(14.4) of the ARL.  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

8. Both parties agree that the hearing scheduled before the Board of Assessment Appeals on N/A (date) at N/A (time) be vacated or a hearing has not yet been scheduled before the Board of Assessment Appeals.

DATED this 1<sup>ST</sup> day of July, April, 2020.

[Signature]  
\_\_\_\_\_  
Petitioner(s) or Agent or Attorney

[Signature]  
\_\_\_\_\_  
County Attorney for Respondent,  
Board of Commissioners

Address:  
1200 17th St. Ste. 990  
Denver, CO 80205  
\_\_\_\_\_

Address:  
\_\_\_\_\_  
\_\_\_\_\_

Telephone: 303-749-9007

Telephone: \_\_\_\_\_  
[Signature]  
County Assessor

Address: OFFICE OF  
ASSESSOR, SAN MIGUEL COUNTY  
BOX 506  
TELLURIDE, CO 81435  
Telephone: \_\_\_\_\_

Docket Number 69455