

<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>KENNETH AND PATRICIA CZARNOWSKI v.</p> <p>Respondent:</p> <p>LARIMER BOARD OF EQUALIZATION</p>	<p>Docket No.: 69912</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 Nos.:	R0569097 & R0568996
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
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(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 Larimer County Assessor is directed to change his/her records accordingly.

DATED this 13th day of November 2020.

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.

Sondra W. Mercier

Sondra W. Mercier

Martha Hernandez Sanchez
Martha Hernandez Sanchez



**BOARD OF ASSESSMENT APPEALS
STATE OF COLORADO**

Docket Number(s): 69912
County Schedule Number : R0568996 & R0569097

STIPULATION (As To Tax Years 2014 & 2015 Actual Value)

Kenneth & Patricia Czarnowski

vs.

LARIMER COUNTY BOARD OF EQUALIZATION,
Respondent

Petitioner(s) and Respondent hereby enter into this stipulation regarding the 2014 & 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 15, BLK 3, SERRAMONTE HIGHLANDS
2. The subject property is classified as a Vacant Land property.
3. The County Assessor assigned the following actual values to the subject properties on the 2014 Notice of Determination:

	R0568996	R0569097
Land	\$ 155,000	155,000
Improvements	\$ 0	0
Total	\$ 155,000	155,000

4. The County Assessor assigned the following actual value to the subject property on the 2015 Notice of Determination:

	R0568996	R0569097
Land	\$ 158,000	158,000
Improvements	\$ 0	0
Total	\$ 158,000	158,000

5. After a timely appeal to the Board of Equalization, the Board of Equalization valued the subject property for 2014 as follows:

R0568996 R0569097

Land	\$	155,000	155,000
Improvements	\$	0	0
Total	\$	<u>155,000</u>	<u>155,000</u>

6. After a timely appeal to the Board of Equalization, the Board of Equalization valued the subject property for 2015 as follows:

		R0568996	R0569097
Land	\$	158,000	158,000
Improvements	\$	0	0
Total	\$	<u>158,000</u>	<u>158,000</u>

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

		R0568996	R0569097
Land	\$	155,000	155,000
Improvements	\$	0	0
Total	\$	<u>155,000</u>	<u>155,000</u>

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

		R0568996	R0569097
Land	\$	158,000	158,000
Improvements	\$	0	0
Total	\$	<u>158,000</u>	<u>158,000</u>

9. The valuation, as established above, shall be binding only with respect to tax years 2014 & 2015.

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

The value of the parcels have not been contested. The petitioner requested that the parcels be reclassified to vacant land at the residential assessment rate. The case was held in abeyance pending the Supreme Court cases *Nos. 18SC434, Mook v. Bd. of Cty. Comm'rs; 18SC499, Bd. of Assessment Appeals v. Kelly; 18SC544, Bd. of Cty. Comm'rs v. Hogan*.

Based on a review of the properties and the Supreme Court opinions, it was determined: the properties are contiguous to residential land parcel 35222-06-004; are being used as a unit with residential parcel 35222-06-004; and the parcels are under common ownership. Therefore, the properties have been reclassified as vacant land at the residential assessment rate.

11. Both parties agree that the hearing scheduled before the Board of Assessment Appeals on not scheduled be vacated.

DATED this 14th day of August 2020.



Petitioner(s) Representative

Address:

Duff & Phelps, LLC

1200 17th St #900

Denver, CO 80202



STEVE JOHNSON, CHAIR OF THE
LARIMER COUNTY BOARD OF EQUALIZATION

Address:

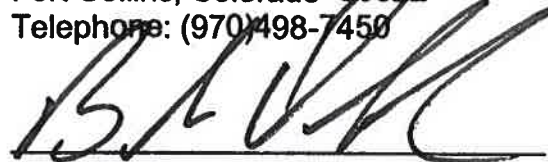
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