

<p><b>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO</b> 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p><b>ALLAN D MUSGROVE HERMAN ROY AUGUST LIFE ESTATE.</b></p> <p>v.</p> <p>Respondent:</p> <p><b>LARIMER BOARD OF EQUALIZATION</b></p>	<p><b>Docket No.: 69975</b></p>
<p><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.:	3932407012
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 13<sup>th</sup> 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): 69975  
County Schedule Number : R0281808

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

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ALLAN D MUSGROVE HERMAN ROY AUGUST LIFE ESTATE

vs.

LARIMER COUNTY BOARD OF EQUALIZATION,  
Respondent

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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 12, BLK 1, LAUGH-A-LOT
2. The subject property is classified as a Vacant Land property.
3. The County Assessor assigned the following actual value to the subject property on the 2014 Notice of Determination:

Land	\$	51,000
Improvements	\$	<u>0</u>
Total	\$	51,000

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

Land	\$	75,000
Improvements	\$	<u>0</u>
Total	\$	75,000

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

Land	\$	51,000
Improvements	\$	<u>0</u>
Total	\$	51,000

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

Land	\$	75,000
Improvements	\$	0
Total	\$	<u>75,000</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.

Land	\$	51,000
Improvements	\$	0
Total	\$	<u>51,000</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.

Land	\$	75,000
Improvements	\$	0
Total	\$	<u>75,000</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 parcel has not be contested. The petitioner requested that the parcel 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 property and the Supreme Court opinions, it was determined: the property is contiguous to residential land parcel 39324-07-011; is being used as a unit with residential parcel 39324-07-011; and the parcels are under common ownership. Therefore, the property has 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 17<sup>th</sup> St #900

Denver, CO 80202

224 Canyon Avenue Suite 200



STEVE JOHNSON, CHAIR OF THE  
LARIMER COUNTY BOARD OF EQUALIZATION

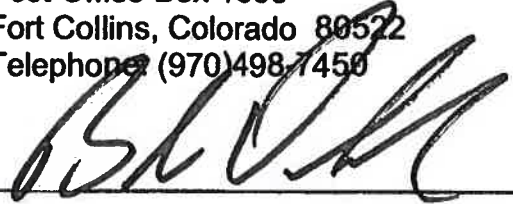
Address:

LARIMER COUNTY ATTORNEY

Post Office Box 1606

Fort Collins, Colorado 80522

Telephone: (970)498-7450



BOB OVERBECK

LARIMER COUNTY ASSESSOR

Address:

Post Office Box 1190

Fort Collins, Colorado 80522

Telephone: (970)498-7050