

BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203	Docket Number: 70033
Petitioner: PHILIP G AND BETTY J NIKKEL v. Respondent: LARIMER COUNTY BOARD OF COUNTY COMMISSIONERS	
ORDER ON STIPULATION	

THE PARTIES TO THIS ACTION entered into a Stipulation, which has been accepted by the Board of Assessment Appeals. A copy of the Stipulation is attached and incorporated as a part of this decision.

FINDINGS OF FACT AND CONCLUSIONS:

1. Subject property is described as follows:

County Schedule No.: 0534000023
Category: Abatement Appeal Property Type: Vacant Land

2. Petitioner is protesting the 14-15 actual value of the subject property.

3. The parties agreed that the 14-15 actual value of the subject property should be reduced to:

Total Value: \$138,000
(Reference Attached Stipulation)

4. The Board concurs with the Stipulation.

ORDER:

Respondent is ordered to reduce the 14-15 actual value of the subject property, as set forth above.

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

DATED this 2nd day of March 2021.

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.

Debra A. Baumbach

Debra A. Baumbach

Martha Hernandez Sanchez
Martha Hernandez Sanchez



**BOARD OF ASSESSMENT APPEALS
STATE OF COLORADO**

Docket Number(s): 70033
County Schedule Number : R0426431

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

Philip And Betty Nikkel

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: TR IN 34-5-70 BEG AT PT WH S 1/16 COR OF SW BEARS S 3 40' E 2313.6 FT, N 32 57' E 1111.5 FT TPOB, N 9 5' W 265.8 FT, S 58 25' 30" E 171.72 FT, S 69 3' E 155 FT, S 18 14' W 195.05 FT, N 70 5' W 200 FT TPOB

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	\$	65,000
Improvements	\$	<u>0</u>
Total	\$	65,000

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

Land	\$	73,000
Improvements	\$	<u>0</u>
Total	\$	73,000

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

Land	\$	65,000
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Improvements	\$	0
Total	\$	<u>65,000</u>

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

Land	\$	73,000
Improvements	\$	0
Total	\$	<u>73,000</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	\$	65,000
Improvements	\$	0
Total	\$	<u>65,000</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	\$	73,000
Improvements	\$	0
Total	\$	<u>73,000</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 88301-07-014; is being used as a unit with residential parcel 05340-00-017; 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 1st day of September 2020.



Petitioner(s) Representative

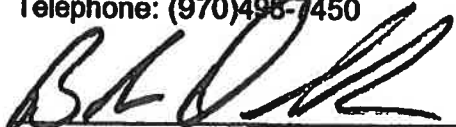
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