

<b>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO</b> 1313 Sherman Street, Room 315 Denver, Colorado 80203	<b>Docket Number: 70077</b>
Petitioner: <b>JAMES &amp; SHELLEY DYER</b>  v. Respondent: <b>GRAND COUNTY BOARD OF EQUALIZATION</b>	
<b>ORDER ON STIPULATION</b>	

**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.: R308420**

**Category: Abatement Appeal**

**Property Type: Vacant Land**

2. Petitioner is protesting the 2016 classification of the subject property.
3. The parties agreed that the 2016 classification of the subject property should be:

**Residential rate of 7.96% for tax year 2016, and to adjust assessed value for tax year 2016.** (Reference Attached Stipulation)

4. The Board concurs with the Stipulation.

**ORDER:**

Respondent is ordered to reduce the 2016 classification of the subject property, as set forth above. The Grand County Assessor is directed to change his/her records accordingly.

**DATED** this 26th day of January 2022.

**BOARD OF ASSESSMENT APPEALS**

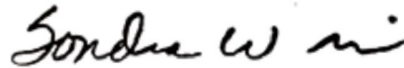


\_\_\_\_\_  
Diane M. DeVries

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

*Stephanie Cobos*

\_\_\_\_\_  
Stephanie Cobos



\_\_\_\_\_  
Sondra W. Mercier



BOARD OF ASSESSMENT APPEALS  
STATE OF COLORADO

County Schedule Number R308420  
Docket Number 70077

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**STIPULATION (As To Tax Year 2016 Actual Value)**

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Duff and Phelps/Kroll LLC representing James & Shelley Dyer

Petitioner

v.

Grand County Board of Equalization

Respondent

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Petitioner, Duff and Phelps/Kroll LLC representing James & Shelley Dyer, and Respondent Grand County Board of Equalization 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 Subd: GRAND LAKE ESTATES 1ST FLG Lot: 12 Block: 5 LOT 12 LESS THE NORTH 4 FEET and is identified as Parcel Number: 1193-061-28-013 in Grand County Assessor's Office records.
2. After a timely appeal to the Board of Equalization, the Board of Equalization valued the subject property based on the Commercial rate of 29% for tax year 2016.

Dyer R3088420	2016
Total Actual Value	\$77,800
Total Assessed Value	\$22,562
Current Assessment Rate	29.00%

3. Following the Colorado Supreme Court decision in *Mook v. Bd of Cty Cmm'rs* (18SC434); *Bd of Assessment Appeals v. Kelly* (18SC499) and *Bd. of Cty. Comm'rs v. Hogan* (18SC544), the Petitioner and County Board of Equalization agree to classify the subject

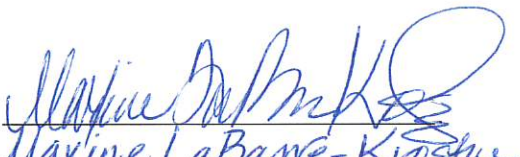
property at the Residential rate of 7.96% for tax year 2016, and to adjust the assessed value for tax year 2016.

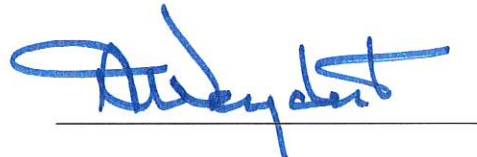
Dyer R3088420	2016
Total Actual Value	\$77,800
New Total Assessed Value	\$6,193
New Assessment Rate	7.96%

4. The valuation, as established above, shall be binding with respect to tax year 2016, absent any unusual change in condition to the property.

5. Both parties agree that the hearing scheduled before the Board of Assessment Appeals shall be canceled.

Dated this 14<sup>th</sup> day of January, 2022.

  
Maxime LaBarre-Krosh  
Christopher Leahy  
Interim Grand County Attorney  
308 Byers Avenue  
Hot Sulphur Springs, CO 80451  
(970) 725-3045

  
Tom Weydert  
Grand County Assessor  
308 Byers Avenue  
Hot Sulphur Springs, CO 80451  
(970) 725-3045

ATTORNEY FOR RESPONDENT  
GRAND COUNTY BOARD  
OF EQUALIZATION

  
Bruce Cartwright  
Kroll, LLC  
1624 Market St, Suite 226, PMB 94453  
Denver, CO 80202-1559

Agent for Petitioner