

<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>ROBERT T. FRALEY TRUST 3/6/1991 &amp; LAURA L. FRALEY TRUST 3/6/1991,</b></p> <p>v.</p> <p>Respondent:</p> <p><b>ROUTT BOARD OF COUNTY COMMISSIONERS.</b></p>	<p><b>Docket No.: 70168</b></p>
<p><b>AMENDED ORDER ON STIPULATION</b></p>	

**THE PARTIES TO THIS ACTION** entered into a Stipulation, which was approved by the Board of Assessment Appeals on November 17, 2020 in its Order on Stipulation. On December 18, 2020, Respondents filed an unopposed motion to correct the order on stipulation. A copy of the Stipulation and Motion are attached and incorporated as a part of this Amended Order on Stipulation.

**FINDINGS OF FACT AND CONCLUSIONS:**

1. Subject property is described as follows:

County Schedule Nos.:	R8164203
Appeal Category:	ABATEMENT
Current Classification:	VACANT LAND

2. Petitioner is protesting the 2014 and 2015 classification of the subject property.
3. The parties agreed the 2014 classification will not change.
4. The parties agreed that the 2015 classification of the subject property should be as follows:

Classification:	RESIDENTIAL
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(Reference the attached Stipulation.)

5. The Board hereby approves the parties' Stipulation, and adopts it as an Order of the Board. The Board vacates its November 17, 2020 Order on Stipulation, which stated in error that the 2014 classification of the subject property should be changed from vacant to residential.

**ORDER:**

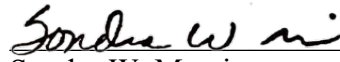
The Routt County Assessor is ordered to change the 2015 classification of the subject property and cause an abatement of taxes to Petitioner as set forth in the parties' Stipulation. The classification of the subject property for tax year 2014 shall remain as vacant.

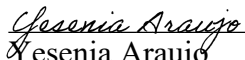
**DATED** this 31st day of March 2021.

**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.

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

  
\_\_\_\_\_  
Yesenia Araujo



<p><b>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO</b> 1313 Sherman Street, Room 315 Denver, CO 80203</p>	
<p><b>Petitioner:</b> <b>ROBERT T. FRALEY TRUST 3/6/1991 &amp; LAURA L. FRALEY TRUST 3/6/1991</b></p> <p><b>Respondents:</b></p> <p><b>ROUTT COUNTY BOARD OF EQUALIZATION and ROUTT COUNTY BOARD OF COUNTY COMMISSIONERS</b></p>	<p>Docket Nos. <b>70168 &amp; 75445</b></p>
<p><i>Attorney for Petitioner:</i></p> <p>F. Brittin Clayton III, #15940 JONES &amp; KELLER, A PROFESSIONAL CORPORATION 1999 Broadway, Suite 3150 Denver, Colorado 80202 Telephone: 303-785-1689 E-mail: bclayton@joneskeller.com</p> <p><i>Attorney for Respondents:</i></p> <p>Routt County Attorney: Lynaia South, Reg. # 35291 Assistant Routt County Attorney 522 Lincoln Avenue, Suite 34 Steamboat Springs, CO 80487 970-870-5350 lsouth@co.routt.co.us</p>	
<p align="center"><b>STIPULATION AND ORDER</b></p>	

Petitioner and Respondents, through their respective undersigned counsel, hereby stipulate, and the Board hereby orders, as follows:

1. The Property subject to this Stipulation is described as follows:

Schedule No. **R8164203 - LOT 12 CATAMOUNT RANCH**

2. The Subject Property is currently classified as Vacant.
3. The value of the Subject Property is not at issue.
4. On February 18, 2020, the Colorado Supreme Court issued its decision in *Summit County Board of County Commissioners v. Hogan*, 18SC544, which clarified the statutory term “used as a unit” when classifying property as vacant land or residential.
5. Based on application of the Supreme Court’s decision, the Parties agree that the Subject Property shall be classified as Residential for the tax years set forth in the attached Exhibit A. The Parties further agree that due to the change in classification, Petitioner is entitled to an abatement of taxes based on the applicable reduced assessment ratio as set forth in Exhibit A. Interest is not payable based on a prior agreement of the Parties.

This Stipulation and Order fully resolves all issues in this case.

SO STIPULATED this 6th day of July, 2020.

JONES & KELLER

By: F. Brittin Clayton III, 15940  
Attorney for Petitioner,  
ROBERT T. FRALEY TRUST 3/6/1991 &  
LAURAL. FRALEY

ROUTT COUNTY ATTORNEY

By: /s/Lynaia South

Attorney for Respondents, Routt County Board of  
Equalization and Routt County Board of County  
Commissioners

ROUTT COUNTY ASSESSOR



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Gary Peterson

**FRALEY**

**LOT 12 CATAMOUNT RANCH**

**Refund calculations - going from the Vacant 29% Rate to the Residential Assessment Rate**

<b>Tax Year</b>	<b>Actual Value</b>	<b>Assd Value (@29%)</b>	<b>Assd Value (@RES)</b>	<b>Res. Rate</b>	<b>Mill levy</b>	<b>Tax Refund</b>
<b>2018</b>	\$600,000	\$174,000	\$43,200	7.20%	91.129	\$11,919.68
<b>2017</b>	\$600,000	\$174,000	\$43,200	7.20%	90.543	\$11,843.04
<b>2016</b>	\$550,000	\$159,500	\$43,780	7.96%	85.803	\$9,929.12
<b>2015</b>	\$550,000	\$159,500	\$43,780	7.96%	84.707	\$9,802.28
		\$667,000	\$173,960			<b>\$43,494.12</b>

Assessor Schedule #: **R8164203**

Owner of Record: **FRALEY TRUST**

<b>BOARD OF ASSESSMENT APPEALS</b> <b>STATE OF COLORADO</b> 1313 Sherman Street, Room 315 Denver, Colorado 80203 (303)866-5880	
Petitioner(s): <b>ROBERT T. FRALEY TRUST 3/6/1991 &amp; LAURA L. FRALEY TRUST 3/6/1991,</b>  v.  Respondent(s): <b>ROUTT COUNTY BOARD OF EQUALIZATION and ROUTT COUNTY BOARD OF COUNTY COMMISSIONERS.</b>	<b>Docket No.: 70168</b>  <b>County Schedule No.: R8164203</b>
ATTORNEYS FOR RESPONDENT: Erick Knaus, Reg. No. 33389 Routt County Attorney Lynaia South, Reg. No. 35291 Assistant Routt County Attorney 522 Lincoln Avenue, P.O. Box 773598 Steamboat Springs, Colorado 80477 Phone: (970) 870-5350 Fax: (970) 870-5381 Email: eknaus@co.routt.co.us; lsouth@co.routt.co.us	
<b>UNOPPOSED MOTION TO CORRECT ORDER ON STIPULATION</b>	

Respondents submit this Unopposed Motion to Correct Order on Stipulation and in support of its Motion submit the following:

1. The parties submitted a Stipulation dated July 6, 2020, resolving the issues involved in Docket No. 70168. The Stipulation relied on an exhibit that included the tax years for which the property was to be reclassified from vacant to residential. The exhibit purposefully omitted tax year 2014. The exhibit did not make clear, however, that the reason tax year 2014 was omitted was that no change was to occur in the classification for that year.
  
2. The parties noted the error and agree that the Order on Stipulation dated November 17, 2020, should be corrected as it includes tax year 2014 in the change of classification.

WHEREFORE, Respondents respectfully request the Board of Assessment Appeals amend its November 17, 2020, Order on Stipulation to state “Respondent is ordered to change the tax year 2015 classification of the subject property as set forth above. The classification for tax year 2014 shall remain as vacant.

Respectfully submitted this 18<sup>th</sup> day of December, 2020.

*/s/ Lynaia South*  
Lynaia M. South  
Assistant Routt County Attorney

CERTIFICATE OF SERVICE

I hereby certify that, on the 18th day of December, 2020, I served a true and correct copy of the foregoing **MOTION** via email on the following:

Brad Baugh  
Duff & Phelps, LLC  
brad.baugh@duffandphelps.com

F. Britton Clayton, III  
Jones and Keller  
bclayton@joneskeller.com

*/s/ Lynaia South*