

BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203	Docket Number: 70300
Petitioner: EDNA L. STODDARD v. Respondent: GRAND COUNTY BOARD OF EQUALIZATION	
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.: R140990+2
Category: Valuation/Protest Appeal Property Type: Vacant Land
2. Petitioner is protesting the 2017 classification of the subject property.
3. The parties agreed that the 2017 classification of the subject property should be:

**7.96% for tax years 2015-2016 and 7.2% for tax year 2017 and assessed value
for tax years 2015-2017 (Reference Attached Stipulation)**
4. The Board concurs with the Stipulation.

ORDER:

Respondent is ordered to reduce the 2017 classification of the subject property, as set forth above. The Grand County Assessor is directed to change his/her records accordingly.

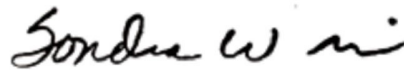
DATED this 26th day of January 2022.

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.



Sondra W. Mercier



Stephanie Cobos



BOARD OF ASSESSMENT APPEALS
STATE OF COLORADO

County Schedule Number R142570
Docket Numbers 73871 & 70300

STIPULATION (As To Tax Years 2015-2017 Actual Value)

Duff and Phelps/Kroll LLC representing Edna L. Stoddard

Petitioner

v.

Grand County Board of Equalization

Respondent

Petitioner, Duff and Phelps/Kroll LLC representing Edna L. Stoddard, and Respondent Grand County Board of Equalization hereby enter into this Stipulation regarding the tax years 2015-2017 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 Lot: 8 Block: 31 and is identified as Parcel Number: 1193-061-03-004 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 years 2015-2017.

Stoddard R142570	2015	2016	2017
Total Actual Value	\$131,510	\$131,510	\$131,510
Total Assessed Value	\$38,138	\$38,138	\$38,138
Current Assessment Rate	29.00%	29.00%	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 years 2015-2016 and 7.2% for tax year 2017 and to adjust the assessed value for tax years 2015-2017.

Stoddard R142570	2015	2016	2017
Total Actual Value	\$131,510	\$131,510	\$131,510
New Total Assessed Value	\$10,468	\$10,468	\$9,469
New Assessment Rate	7.96%	7.96%	7.20%

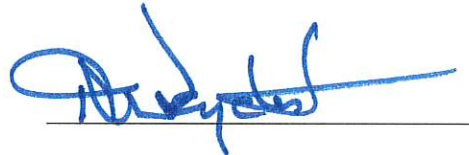
4. The valuation, as established above, shall be binding with respect to tax years 2015-2017, absent any unusual change in condition to the property.

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

Dated this 14th day of January, 2022.


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