# BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO

1313 Sherman Street, Room 315 Denver, Colorado 80203

Petitioner:

DAVE BAGENSKI

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Respondent:

PARK COUNTY BOARD OF EQUALIZATION

#### ORDER ON STIPULATION

Docket Number: 70313

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 decision.

## FINDINGS OF FACT AND CONCLUSIONS:

1. Subject property is described as follows:

County Schedule No.: P0064888

Category: Valuation/Protest Appeal Property Type: Personal Property

- 2. Petitioner is protesting the 2017 actual value of the subject property.
- 3. The parties agreed that the 2017 actual value of the subject property should be reduced to:

Total Value: \$5,700

(Reference Attached Stipulation)

4. The Board concurs with the Stipulation.

#### **ORDER:**

Respondent is ordered to reduce the 2017 actual value of the subject property, as set forth above.

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

# **DATED AND MAILED** this 1st day of December 2017.

## **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.

Debra A. Baumbach

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BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203	
Petitioner:	1
DAVE BAGENSKI	Docket No.: 70313
<b>v.</b>	Schedule No. P0064888
Respondent:	
PARK COUNTY BOARD OF EQUALIZATION	
Counsel for Park County BOE:	
Christiana McCormick, Esq., Reg. #48293 MICHOW COX & MCASKIN LLP 6530 S. Yosemite Street, Suite 200 Greenwood Village, Colorado 80111 Phone Number: (303) 459-2725 Facsimile Number: (303) 459-2726 christiana@mcm-legal.com	
STIPULATION (FOR TAX YEAR 2017)	

Petitioner Dave Bagenski and Respondent Park County Board of Equalization (the "Parties") hereby enter into this Stipulation regarding the tax year 2017 valuation of the business personal property described below, and jointly move the Board of Assessment Appeals ("BAA") to enter its order based on this Stipulation.

The Parties agree and stipulate as follows:

1. The business personal property subject to this Stipulation is described as:

That certain business personal property located at 324 SKI DOO ROAD, FAIRPLAY, CO 80440 and having Park County Schedule Number P0064888 (the "Property").

2. The Park County Assessor originally assigned the following actual value to the Property for tax year 2017:

Business Personal Property:

\$14,700.00

3. Following a timely appeal to the Park County Board of Equalization, the Board of Equalization valued the Property for tax year 2017 as follows:

**Business Personal Property:** 

\$13,524.00

4. After further review of additional information gathered from a site visit, and after further discussion and negotiation, the Parties agree to the following stipulated tax year 2017 actual value for the Property:

**Business Personal Property:** 

\$5,700.00

- 5. The Parties further agree that the value of the Property is below \$7,400.00, which is the threshold exemption for tax year 2017 as determined by the Property Tax Administrator pursuant to C.R.S. § 39-3-119.5(2)(b)(1). The Property is therefore exempt from taxation for tax year 2017.
- 6. The hearing on the 2017 actual value of the Property has been scheduled by the BAA for <u>December 19, 2017</u>.

The Parties respectfully request that the Board of Assessment Appeals proceed to enter an order affirming the valuation of the Property as set forth in this Stipulation, and vacating the December 19, 2017 hearing.

Respectfully submitted this 29th day of November, 2017.

PETITIONER:

Dave Bagenski 29939 Aspen Lane Evergreen, CO 80439 dave@bagenski.com RESPONDENT:

Kristy M. Sabus, Deputy County Assessor

Park County P.O. Box 636 Fairplay, CO 80

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Christiana McCormick, #48293

Attorney of record for Respondent Park

County Board of Equalization christiana@mcm-legal.com