

BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203	Docket Number: 70573
Petitioner: LAKESIDE TERRACE CONDOMINIUM ASSOC INC v. Respondent: EAGLE 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.: R048605+22
Category: Valuation/Protest Appeal Property Type: Residential
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: \$9,482,440
(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 Eagle County Assessor is directed to change his/her records accordingly.

DATED AND MAILED this 31st day of December 2018.

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

Yesenia Araujo

Yesenia Araujo



BOARD OF ASSESSMENT APPEALS
STATE OF COLORADO

STATE OF COLORADO
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Docket Number: 70573

Single County Schedule Numbers: R048605, R048606, R048607, R048610, R048611 R048612
R048613, R048614, R048615, R048616, R048617, R048620, R048621, R048622, R048623,
R048624, R048625, R048626, R048627, R048628, R048629, R048630 & R048631

STIPULATION (As to Tax Year 2017 Actual Value)

LAKESIDE TERRACE CONDOMINIUM ASSOC INC

Petitioner,

vs.

EAGLE COUNTY BOARD OF EQUALIZATION

Respondent.

Petitioner and Respondent (collectively, the "Parties") hereby enter into this Stipulation regarding the tax year **2017** valuation of the subject property, and jointly move the Board of Assessment Appeals to enter its order based on this stipulation.

Petitioner and Respondent agree and stipulate as follows:

1. The property subject to this stipulation is described and classified in Exhibit A.
2. Exhibit B details the actual value of the subject property that the Eagle County Assessor originally assigned to it for tax year **2017**.
3. After the Petitioner timely appealed to the Eagle County Board of Equalization, after evaluation, the Eagle County Board of Equalization valued the subject property for tax year **2017** as detailed in Exhibit C.
4. After review and negotiation, Petitioner and Eagle County Board of Equalization agree to the following tax year **2017** actual value for the subject property detailed in Exhibit D.
5. The Petitioner is entitled to a refund of property taxes it paid for the subject property for tax year **2017** in excess of the stipulated actual value. As a condition to County agreeing to the stipulated value set forth herein, Petitioner expressly agrees to waive the right to payment of any refund interest that would otherwise be required under C.R.S. § 39-8-109 for the refund of taxes resulting from a Board of Assessment

Appeals Order modifying the valuation for assessment of the subject property for tax year 2017.

6. Brief narrative as to why the reduction was made:

The Petitioner and Eagle County agreed upon the tax year 2017 actual values for the subject property detailed in Exhibit D prior to the scheduled Board of Assessment Appeals hearing.

7. The Parties expressly agree that they have accepted the settled valuation established herein for settlement purposes only, that they have resolved all disputes giving rise to the tax appeal and Petitioner expressly waives any right it may have to initiate a subsequent valuation protest or abatement petition for tax year 2017 or other action relating to the property or the tax appeal pertaining to the 2017-18 value and/or 2017-18 property taxes, except as provided for below. The Parties further stipulate and agree that this Agreement does not constitute an admission of liability; that it does not constitute any factual or legal precedent whatsoever; and that it may not be used as evidence in any subsequent proceedings of any kind, except in an action alleging breach of this stipulation agreement.

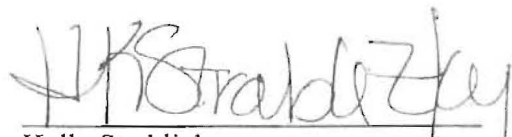
8. The valuation, as established above, shall be carried forward and applied for tax year 2018 pursuant to C.R.S. § 39-1-104 (10.2) unless the Assessor determines that as of January 1, 2018, there is an unusual condition as defined as C.R.S. § 39-1-104 (11) that would require a change in said level of value. Taxpayer does not waive the right to contest any determination made by the Assessor with respect to an unusual condition under C.R.S. § 39-1-104 that would change said level of value.

9. The Board of Assessment Appeals scheduled a hearing on this matter for January 10, 2019. The parties respectfully request that such hearing is vacated upon any ruling of this stipulation.

Dated this 10th day of December, 2018.



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EXHIBIT A

ACCOUNT #	ADDRESS	LEGAL	DESCRIPTION
R048605	0173 LAKE ST #B201	Subdivision: LAKESIDE TERRACE CONDOMINIUMS Unit: B201	CONDOMINIUM
R048606	0173 LAKE ST #B202	Subdivision: LAKESIDE TERRACE CONDOMINIUMS Unit: B202	CONDOMINIUM
R048607	0173 LAKE ST #B203	Subdivision: LAKESIDE TERRACE CONDOMINIUMS Unit: B203	CONDOMINIUM
R048610	0173 LAKE ST #B301	Subdivision: LAKESIDE TERRACE CONDOMINIUMS Unit: B301	CONDOMINIUM
R048611	0173 LAKE ST #B302	Subdivision: LAKESIDE TERRACE CONDOMINIUMS Unit: B302	CONDOMINIUM
R048612	0173 LAKE ST #B303	Subdivision: LAKESIDE TERRACE CONDOMINIUMS Unit: B303	CONDOMINIUM
R048613	0173 LAKE ST #B304	Subdivision: LAKESIDE TERRACE CONDOMINIUMS Unit: B304	CONDOMINIUM
R048614	0173 LAKE ST #B401	Subdivision: LAKESIDE TERRACE CONDOMINIUMS Unit: B401	CONDOMINIUM
R048615	0173 LAKE ST #B402	Subdivision: LAKESIDE TERRACE CONDOMINIUMS Unit: B402	CONDOMINIUM
R048616	0173 LAKE ST #B403	Subdivision: LAKESIDE TERRACE CONDOMINIUMS Unit: B403	CONDOMINIUM
R048617	0173 LAKE ST #B404	Subdivision: LAKESIDE TERRACE CONDOMINIUMS Unit: B404	CONDOMINIUM
R048620	0171 LAKE ST #C201	Subdivision: LAKESIDE TERRACE CONDOMINIUMS Unit: C201	CONDOMINIUM
R048621	0171 LAKE ST #C202	Subdivision: LAKESIDE TERRACE CONDOMINIUMS Unit: C202	CONDOMINIUM
R048622	0171 LAKE ST #C203	Subdivision: LAKESIDE TERRACE CONDOMINIUMS Unit: C203	CONDOMINIUM
R048623	0171 LAKE ST #C204	Subdivision: LAKESIDE TERRACE CONDOMINIUMS Unit: C204	CONDOMINIUM
R048624	0171 LAKE ST #C301	Subdivision: LAKESIDE TERRACE CONDOMINIUMS Unit: C301	CONDOMINIUM
R048625	0171 LAKE ST #C302	Subdivision: LAKESIDE TERRACE CONDOMINIUMS Unit: C302	CONDOMINIUM
R048626	0171 LAKE ST #C303	Subdivision: LAKESIDE TERRACE CONDOMINIUMS Unit: C303	CONDOMINIUM
R048627	0171 LAKE ST #C304	Subdivision: LAKESIDE TERRACE CONDOMINIUMS Unit: C304	CONDOMINIUM
R048628	0171 LAKE ST #C401	Subdivision: LAKESIDE TERRACE CONDOMINIUMS Unit: C401	CONDOMINIUM
R048629	0171 LAKE ST #C402	Subdivision: LAKESIDE TERRACE CONDOMINIUMS Unit: C402	CONDOMINIUM
R048630	0171 LAKE ST #C403	Subdivision: LAKESIDE TERRACE CONDOMINIUMS Unit: C403	CONDOMINIUM
R048631	0171 LAKE ST #C404	Subdivision: LAKESIDE TERRACE CONDOMINIUMS Unit: C404	CONDOMINIUM

EXHIBIT B

OWNERS: Lakeside Terrace Condominium Assoc. Inc.

PROPERTY: Lakeside Terrace

BAA DOCKET #: 70573

ORIGINAL VALUE

ACCOUNT NUMBER	PARCEL NUMBER	ASSESSOR LAND VALUE	ASSESSOR IMP VALUE
R048605	210512217012	\$0	\$433,980
R048606	210512217013	\$0	\$433,980
R048607	210512217014	\$0	\$433,980
R048610	210512217017	\$0	\$433,980
R048611	210512217018	\$0	\$433,980
R048612	210512217019	\$0	\$433,980
R048613	210512217020	\$0	\$433,980
R048614	210512217021	\$0	\$433,980
R048615	210512217022	\$0	\$433,980
R048616	210512217023	\$0	\$433,980
R048617	210512217024	\$0	\$433,980
R048620	210512217027	\$0	\$433,980
R048621	210512217028	\$0	\$433,980
R048622	210512217029	\$0	\$433,980
R048623	210512217030	\$0	\$433,980
R048624	210512217031	\$0	\$433,980
R048625	210512217032	\$0	\$433,980
R048626	210512217033	\$0	\$433,980
R048627	210512217034	\$0	\$433,980
R048628	210512217035	\$0	\$433,980
R048629	210512217036	\$0	\$433,980
R048630	210512217037	\$0	\$433,980
R048631	210512217038	\$0	\$433,980
TOTAL		\$0	\$9,981,540

EXHIBIT C

OWNERS: Lakeside Terrace Condominium Assoc. Inc.

PROPERTY: Lakeside Terrace

BAA DOCKET #: 70573

CBOE VALUE

ACCOUNT NUMBER	PARCEL NUMBER	CBOE LAND VALUE	CBOE IMP VALUE
R048605	210512217012	\$0	\$433,980
R048606	210512217013	\$0	\$433,980
R048607	210512217014	\$0	\$433,980
R048610	210512217017	\$0	\$433,980
R048611	210512217018	\$0	\$433,980
R048612	210512217019	\$0	\$433,980
R048613	210512217020	\$0	\$433,980
R048614	210512217021	\$0	\$433,980
R048615	210512217022	\$0	\$433,980
R048616	210512217023	\$0	\$433,980
R048617	210512217024	\$0	\$433,980
R048620	210512217027	\$0	\$433,980
R048621	210512217028	\$0	\$433,980
R048622	210512217029	\$0	\$433,980
R048623	210512217030	\$0	\$433,980
R048624	210512217031	\$0	\$433,980
R048625	210512217032	\$0	\$433,980
R048626	210512217033	\$0	\$433,980
R048627	210512217034	\$0	\$433,980
R048628	210512217035	\$0	\$433,980
R048629	210512217036	\$0	\$433,980
R048630	210512217037	\$0	\$433,980
R048631	210512217038	\$0	\$433,980
TOTAL		\$0	\$9,981,540

EXHIBIT D

OWNERS: Lakeside Terrace Condominium Assoc. Inc.

PROPERTY: Lakeside Terrace

BAA DOCKET #: 70573

STIPULATED VALUE

ACCOUNT NUMBER	PARCEL NUMBER	STIPULATED LAND VALUE	PRIOR IMP VALUE	STIPULATED IMP VALUE
R048605	210512217012	\$0	\$433,980	\$412,280
R048606	210512217013	\$0	\$433,980	\$412,280
R048607	210512217014	\$0	\$433,980	\$412,280
R048610	210512217017	\$0	\$433,980	\$412,280
R048611	210512217018	\$0	\$433,980	\$412,280
R048612	210512217019	\$0	\$433,980	\$412,280
R048613	210512217020	\$0	\$433,980	\$412,280
R048614	210512217021	\$0	\$433,980	\$412,280
R048615	210512217022	\$0	\$433,980	\$412,280
R048616	210512217023	\$0	\$433,980	\$412,280
R048617	210512217024	\$0	\$433,980	\$412,280
R048620	210512217027	\$0	\$433,980	\$412,280
R048621	210512217028	\$0	\$433,980	\$412,280
R048622	210512217029	\$0	\$433,980	\$412,280
R048623	210512217030	\$0	\$433,980	\$412,280
R048624	210512217031	\$0	\$433,980	\$412,280
R048625	210512217032	\$0	\$433,980	\$412,280
R048626	210512217033	\$0	\$433,980	\$412,280
R048627	210512217034	\$0	\$433,980	\$412,280
R048628	210512217035	\$0	\$433,980	\$412,280
R048629	210512217036	\$0	\$433,980	\$412,280
R048630	210512217037	\$0	\$433,980	\$412,280
R048631	210512217038	\$0	\$433,980	\$412,280
TOTAL		\$0	\$9,981,540	\$9,482,440