

<b>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO</b> 1313 Sherman Street, Room 315 Denver, Colorado 80203	<b>Docket Number: 70585</b>
Petitioner: <b>SMOKE SHACK LLC</b>  v.  Respondent: <b>EAGLE COUNTY BOARD OF EQUALIZATION</b>	
<b>ORDER ON STIPULATION</b>	

**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.: R064574**  
**Category: Valuation/Protest Appeal      Property Type: Commercial**
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: \$63,480**  
 (Reference Attached Stipulation)

4. The Board concurs with the Stipulation.

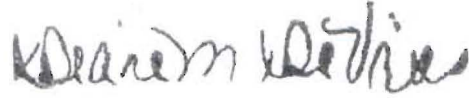
**ORDER:**

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 28th day of December 2017.

**BOARD OF ASSESSMENT APPEALS**

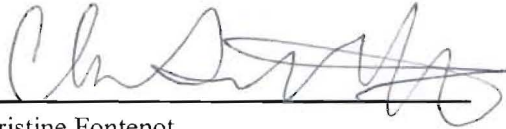


Diane M. DeVries

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



Debra A. Baumbach



Christine Fontenot



BOARD OF ASSESSMENT APPEALS  
STATE OF COLORADO

STATE OF COLORADO  
BOARD OF ASSESSMENT APPEALS  
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Docket Number: 70585  
Single County Schedule Number: R064574

STIPULATION (As to Tax Year 2017 Actual Value)

**SMOKE SHACK, LLC**

Petitioner,

vs.

**EAGLE COUNTY BOARD OF EQUALIZATION,**

Respondent.

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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 as

Parcel No: 2111 031 02 003  
Site Address: Eagle County Airport  
Legal: Northside Hangers Condo Unit B3

2. The subject property is classified as **Commercial**.

3. The County Assessor originally assigned the following actual value to the subject property for tax year 2017:

Land	\$	0.00
Improvements	\$	152,830.00
Total	\$	152,830.00

4. After a timely appeal to the Board of Equalization, the Board of Equalization valued the subject property as follows:

Land	\$	0.00
Improvements	\$	152,830.00
Total	\$	152,830.00

5. After review and negotiation, Petitioner and County Board of Equalization agree to the following tax year 2017 actual value for the subject property:

Land	\$	0.00
Improvements	\$	63,480.00
Total	\$	63,480.00

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

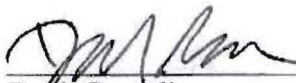
The negotiated value was agreed between Petitioner and Eagle County prior to the Board of Assessment Appeals hearing for settlement purposes only.

7. The Parties expressly agree that the settled valuation established herein was accepted by the Parties 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. 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 proceeding 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 in 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. A hearing has been scheduled before the Board of Assessment Appeals for January 2, 2018 and should be vacated upon the Board's acceptance of this Stipulation Agreement.

Dated this 30 day of November, 2017.

  
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