

<b>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO</b> 1313 Sherman Street, Room 315 Denver, Colorado 80203	<b>Docket Number: 70639</b>
Petitioner: <b>STRATTON FLATS HOMES 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.: R060576+17**  
**Category: Valuation/Protest Appeal      Property Type: Vacant Land**
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: \$586,026**  
 (Reference Attached Stipulation)

4. The Board concurs with the Stipulation.

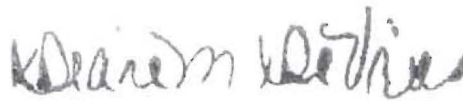
**ORDER:**

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 27th day of October 2017.

**BOARD OF ASSESSMENT APPEALS**

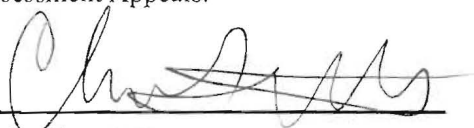


\_\_\_\_\_  
Diane M. DeVries

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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Christine Fontenot



BOARD OF ASSESSMENT APPEALS  
STATE OF COLORADO

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Docket Number: 70639  
Single County Schedule Numbers: R060576, R060577, R060578, R060607, R060608,  
R060609, R060610, R060611, R060612, R060613, R060614, R060617, R060618, R060619,  
R060620, R060621, R060622, R060623

STIPULATION (As to Tax Year 2017 Actual Value)

**STRATTON FLATS HOMES 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 properties, 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 properties subject to this stipulation are described as

Schedule Numbers: R060576, R060577, R060578, R060607, R060608,  
R060609, R060610, R060611, R060612, R060613,  
R060614, R060617, R060618, R060619, R060620,  
R060621, R060622, R060623

Legal: Stratton Flats PUD Filing 1: Lots 18-20, 73-87

2. The subject properties are classified as **Vacant**

3. The County Assessor originally assigned the following actual value to each of the individual subject properties for tax year 2017:

Land	\$	50,050.00
Improvements	\$	0.00
Total	\$	50,050.00

4. The actual aggregate value of all the subject properties for tax year 2017 was as follows:

Land	\$	900,900.00
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Improvements	\$	0.00
Total	\$	900,900.00

5. After a timely appeal to the Board of Equalization, the Board of Equalization valued each of the individual subject properties as follows:

Land	\$	50,050.00
Improvements	\$	0.00
Total	\$	50,050.00

6. The actual aggregate value of all the subject properties was as follows:

Land	\$	900,900.00
Improvements	\$	0.00
Total	\$	900,900.00

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

Land	\$	32,557.00
Improvements	\$	0.00
Total	\$	32,557.00

8. The actual aggregate value of all the subject properties for the tax year 2017 is as follows:

Land	\$	586,026.00
Improvements	\$	0.00
Total	\$	586,026.00

9. 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.

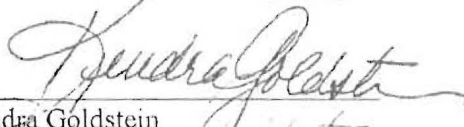
10. The Parties expressly agree that the settled valuation established herein was accepted by the Parties for settlement purposes only, that they have resolved all disputes giving rise to the tax appeal and Petitioner expressly waives any right it may have to initiate a subsequent valuation protest or 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.


11. 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.

12. A hearing has been scheduled before the Board of Assessment Appeals for February 21, 2018 and should be vacated upon the Board's acceptance of this Stipulation Agreement.

Dated this 25 day of October, 2017.

  
Kendra Goldstein  
Sterling Property Tax Specialists Inc.  
On Behalf of Stratton Flats Homes LLC  
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Denver, CO 80246

  
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