

BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203	Docket Number: 71377
Petitioner: RIVERFRONT MOUNTAIN VILLAS 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.: R064132+67
 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: \$22,833,860
 (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 2nd day of January 2019.

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.

Yesenia Araujo

Yesenia Araujo

Debra A. Baumbach

Debra A. Baumbach



BOARD OF ASSESSMENT APPEALS
STATE OF COLORADO

STATE OF COLORADO
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Docket Number: 71377

Single County Schedule Numbers: R064132 through 99

STIPULATION (As to Tax Year 2017 Actual Value)

RIVERFRONT MOUNTAIN VILLAS 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 revised the actual value of 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.

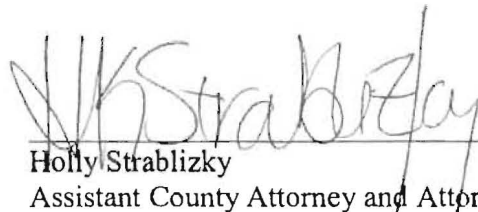
8. The valuation, as established above, shall be carried forward and applied for tax year **2018** pursuant to C.R.S. § 39-1-104 (10.2) unless the Assessor determines that as of January 1, **2018**, there is an unusual condition as defined as C.R.S. § 39-1-104 (11) that would require a change in said 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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(970) 328-8699 (Fax)

R064175	218 RIVERFRONT LN #2404B	Subdivision: RIVERFRONT MOUNTAIN VILLAS CONDOMINIUM Unit: 2404B	CONDOMINIUM
R064176	218 RIVERFRONT LN #2402A	Subdivision: RIVERFRONT MOUNTAIN VILLAS CONDOMINIUM Unit: 2402A	CONDOMINIUM
R064177	218 RIVERFRONT LN #2402B	Subdivision: RIVERFRONT MOUNTAIN VILLAS CONDOMINIUM Unit: 2402B	CONDOMINIUM
R064178	218 RIVERFRONT LN #2401A	Subdivision: RIVERFRONT MOUNTAIN VILLAS CONDOMINIUM Unit: 2401A	CONDOMINIUM
R064179	218 RIVERFRONT LN #2401B	Subdivision: RIVERFRONT MOUNTAIN VILLAS CONDOMINIUM Unit: 2401B	CONDOMINIUM
R064180	218 RIVERFRONT LN #2403A	Subdivision: RIVERFRONT MOUNTAIN VILLAS CONDOMINIUM Unit: 2403A	CONDOMINIUM
R064181	218 RIVERFRONT LN #2403B	Subdivision: RIVERFRONT MOUNTAIN VILLAS CONDOMINIUM Unit: 2403B	CONDOMINIUM
R064182	218 RIVERFRONT LN #2405A	Subdivision: RIVERFRONT MOUNTAIN VILLAS CONDOMINIUM Unit: 2405A	CONDOMINIUM
R064183	218 RIVERFRONT LN #2405B	Subdivision: RIVERFRONT MOUNTAIN VILLAS CONDOMINIUM Unit: 2405B	CONDOMINIUM
R064184	218 RIVERFRONT LN #2407A	Subdivision: RIVERFRONT MOUNTAIN VILLAS CONDOMINIUM Unit: 2407A	CONDOMINIUM
R064185	218 RIVERFRONT LN #2407B	Subdivision: RIVERFRONT MOUNTAIN VILLAS CONDOMINIUM Unit: 2407B	CONDOMINIUM
R064186	218 RIVERFRONT LN #2506A	Subdivision: RIVERFRONT MOUNTAIN VILLAS CONDOMINIUM Unit: 2506A	CONDOMINIUM
R064187	218 RIVERFRONT LN #2506B	Subdivision: RIVERFRONT MOUNTAIN VILLAS CONDOMINIUM Unit: 2506B	CONDOMINIUM
R064188	218 RIVERFRONT LN #2504A	Subdivision: RIVERFRONT MOUNTAIN VILLAS CONDOMINIUM Unit: 2504A	CONDOMINIUM
R064189	218 RIVERFRONT LN #2504B	Subdivision: RIVERFRONT MOUNTAIN VILLAS CONDOMINIUM Unit: 2504B	CONDOMINIUM
R064190	218 RIVERFRONT LN #2502A	Subdivision: RIVERFRONT MOUNTAIN VILLAS CONDOMINIUM Unit: 2502A	CONDOMINIUM
R064191	218 RIVERFRONT LN #2502B	Subdivision: RIVERFRONT MOUNTAIN VILLAS CONDOMINIUM Unit: 2502B	CONDOMINIUM
R064192	218 RIVERFRONT LN #2501A	Subdivision: RIVERFRONT MOUNTAIN VILLAS CONDOMINIUM Unit: 2501A	CONDOMINIUM
R064193	218 RIVERFRONT LN #2501B	Subdivision: RIVERFRONT MOUNTAIN VILLAS CONDOMINIUM Unit: 2501B	CONDOMINIUM
R064194	218 RIVERFRONT LN #2503A	Subdivision: RIVERFRONT MOUNTAIN VILLAS CONDOMINIUM Unit: 2503A	CONDOMINIUM
R064195	218 RIVERFRONT LN #2503B	Subdivision: RIVERFRONT MOUNTAIN VILLAS CONDOMINIUM Unit: 2503B	CONDOMINIUM
R064196	218 RIVERFRONT LN #2505A	Subdivision: RIVERFRONT MOUNTAIN VILLAS CONDOMINIUM Unit: 2505A	CONDOMINIUM
R064197	218 RIVERFRONT LN #2505B	Subdivision: RIVERFRONT MOUNTAIN VILLAS CONDOMINIUM Unit: 2505B	CONDOMINIUM
R064198	218 RIVERFRONT LN #2507A	Subdivision: RIVERFRONT MOUNTAIN VILLAS CONDOMINIUM Unit: 2507A	CONDOMINIUM
R064199	218 RIVERFRONT LN #2507B	Subdivision: RIVERFRONT MOUNTAIN VILLAS CONDOMINIUM Unit: 2507B	CONDOMINIUM

EXHIBIT B

OWNERS: Riverfront Mountain Villas Condominium Assoc. Inc.

PROPERTY: Riverfront Mountain Villas

BAA DOCKET #: 71377

ORIGINAL VALUE

ACCOUNT NUMBER	PARCEL NUMBER	ASSESSOR LAND VALUE	ASSESSOR IMP VALUE
R064132	210512226001	\$0	\$440,790
R064133	210512226002	\$0	\$307,750
R064134	210512226003	\$0	\$439,480
R064135	210512226004	\$0	\$307,990
R064136	210512226005	\$0	\$440,790
R064137	210512226006	\$0	\$307,990
R064138	210512226007	\$0	\$430,720
R064139	210512226008	\$0	\$307,990
R064140	210512226009	\$0	\$439,480
R064141	210512226010	\$0	\$307,990
R064142	210512226011	\$0	\$440,790
R064143	210512226012	\$0	\$307,990
R064144	210512226013	\$0	\$439,720
R064145	210512226014	\$0	\$307,990
R064146	210512226015	\$0	\$439,320
R064147	210512226016	\$0	\$307,990
R064148	210512226017	\$0	\$439,120
R064149	210512226018	\$0	\$307,990
R064150	210512226019	\$0	\$445,630
R064151	210512226020	\$0	\$307,990
R064152	210512226021	\$0	\$440,790
R064153	210512226022	\$0	\$307,990
R064154	210512226023	\$0	\$439,480
R064155	210512226024	\$0	\$307,990
R064156	210512226025	\$0	\$446,950
R064157	210512226026	\$0	\$307,990
R064158	210512226027	\$0	\$439,720
R064159	210512226028	\$0	\$307,990
R064160	210512226029	\$0	\$439,320
R064161	210512226030	\$0	\$307,990
R064162	210512226031	\$0	\$439,120
R064163	210512226032	\$0	\$307,990
R064164	210512226033	\$0	\$445,630
R064165	210512226034	\$0	\$307,990

ACCOUNT NUMBER	PARCEL NUMBER	ASSESSOR LAND VALUE	ASSESSOR IMP VALUE
R064166	210512226035	\$0	\$440,790
R064167	210512226036	\$0	\$307,990
R064168	210512226037	\$0	\$439,480
R064169	210512226038	\$0	\$307,990
R064170	210512226039	\$0	\$446,950
R064171	210512226040	\$0	\$307,990
R064172	210512226041	\$0	\$438,680
R064173	210512226042	\$0	\$307,990
R064174	210512226043	\$0	\$439,320
R064175	210512226044	\$0	\$307,990
R064176	210512226045	\$0	\$439,120
R064177	210512226046	\$0	\$307,990
R064178	210512226047	\$0	\$445,630
R064179	210512226048	\$0	\$307,990
R064180	210512226049	\$0	\$440,790
R064181	210512226050	\$0	\$307,990
R064182	210512226051	\$0	\$439,480
R064183	210512226052	\$0	\$306,840
R064184	210512226053	\$0	\$446,950
R064185	210512226054	\$0	\$306,840
R064186	210512226055	\$0	\$439,720
R064187	210512226056	\$0	\$307,990
R064188	210512226057	\$0	\$439,320
R064189	210512226058	\$0	\$307,990
R064190	210512226059	\$0	\$439,320
R064191	210512226060	\$0	\$307,990
R064192	210512226061	\$0	\$445,630
R064193	210512226062	\$0	\$307,990
R064194	210512226063	\$0	\$440,790
R064195	210512226064	\$0	\$307,990
R064196	210512226065	\$0	\$439,480
R064197	210512226066	\$0	\$307,990
R064198	210512226067	\$0	\$446,950
R064199	210512226068	\$0	\$305,320
TOTAL		\$0	\$25,461,700

EXHIBIT C

OWNERS: Riverfront Mountain Villas Condominium Assoc. Inc.

PROPERTY: Riverfront Mountain Villas

BAA DOCKET #: 71377

CBOE VALUE

ACCOUNT NUMBER	PARCEL NUMBER	CBOE LAND VALUE	CBOE IMP VALUE
R064132	210512226001	\$0	\$440,790
R064133	210512226002	\$0	\$252,490
R064134	210512226003	\$0	\$439,480
R064135	210512226004	\$0	\$252,790
R064136	210512226005	\$0	\$440,790
R064137	210512226006	\$0	\$252,790
R064138	210512226007	\$0	\$430,720
R064139	210512226008	\$0	\$252,790
R064140	210512226009	\$0	\$439,480
R064141	210512226010	\$0	\$252,790
R064142	210512226011	\$0	\$440,790
R064143	210512226012	\$0	\$252,790
R064144	210512226013	\$0	\$439,720
R064145	210512226014	\$0	\$252,790
R064146	210512226015	\$0	\$439,320
R064147	210512226016	\$0	\$252,790
R064148	210512226017	\$0	\$439,120
R064149	210512226018	\$0	\$252,790
R064150	210512226019	\$0	\$445,630
R064151	210512226020	\$0	\$252,790
R064152	210512226021	\$0	\$440,790
R064153	210512226022	\$0	\$252,790
R064154	210512226023	\$0	\$439,480
R064155	210512226024	\$0	\$252,790
R064156	210512226025	\$0	\$446,950
R064157	210512226026	\$0	\$252,790
R064158	210512226027	\$0	\$439,720
R064159	210512226028	\$0	\$252,790
R064160	210512226029	\$0	\$439,320
R064161	210512226030	\$0	\$252,790
R064162	210512226031	\$0	\$439,120
R064163	210512226032	\$0	\$252,790
R064164	210512226033	\$0	\$445,630
R064165	210512226034	\$0	\$252,790

ACCOUNT NUMBER	PARCEL NUMBER	CBOE LAND VALUE	CBOE IMP VALUE
R064166	210512226035	\$0	\$440,790
R064167	210512226036	\$0	\$252,790
R064168	210512226037	\$0	\$439,480
R064169	210512226038	\$0	\$252,790
R064170	210512226039	\$0	\$446,950
R064171	210512226040	\$0	\$252,790
R064172	210512226041	\$0	\$438,680
R064173	210512226042	\$0	\$252,790
R064174	210512226043	\$0	\$439,320
R064175	210512226044	\$0	\$252,790
R064176	210512226045	\$0	\$439,120
R064177	210512226046	\$0	\$252,790
R064178	210512226047	\$0	\$445,630
R064179	210512226048	\$0	\$252,790
R064180	210512226049	\$0	\$440,790
R064181	210512226050	\$0	\$252,790
R064182	210512226051	\$0	\$439,480
R064183	210512226052	\$0	\$251,360
R064184	210512226053	\$0	\$446,950
R064185	210512226054	\$0	\$251,360
R064186	210512226055	\$0	\$439,720
R064187	210512226056	\$0	\$252,790
R064188	210512226057	\$0	\$439,320
R064189	210512226058	\$0	\$252,790
R064190	210512226059	\$0	\$439,320
R064191	210512226060	\$0	\$252,790
R064192	210512226061	\$0	\$445,630
R064193	210512226062	\$0	\$252,790
R064194	210512226063	\$0	\$440,790
R064195	210512226064	\$0	\$252,790
R064196	210512226065	\$0	\$439,480
R064197	210512226066	\$0	\$252,790
R064198	210512226067	\$0	\$446,950
R064199	210512226068	\$0	\$249,490
Total		\$0	\$23,583,650

EXHIBIT D

OWNERS: Riverfront Mountain Villas Condominium Assoc Inc

PROPERTY: Riverfront Mountain Villas

BAA DOCKET #: 71377

STIPULATED VALUE

ACCOUNT NUMBER	PARCEL NUMBER	STIPULATED LAND VALUE	PRIOR IMP VALUE	STIPULATED IMP VALUE
R064132	210512226001	\$0	\$440,790	\$418,750
R064133	210512226002	\$0	\$252,490	\$252,490
R064134	210512226003	\$0	\$439,480	\$417,510
R064135	210512226004	\$0	\$252,790	\$252,790
R064136	210512226005	\$0	\$440,790	\$418,750
R064137	210512226006	\$0	\$252,790	\$252,790
R064138	210512226007	\$0	\$430,720	\$409,180
R064139	210512226008	\$0	\$252,790	\$252,790
R064140	210512226009	\$0	\$439,480	\$417,510
R064141	210512226010	\$0	\$252,790	\$252,790
R064142	210512226011	\$0	\$440,790	\$418,750
R064143	210512226012	\$0	\$252,790	\$252,790
R064144	210512226013	\$0	\$439,720	\$417,730
R064145	210512226014	\$0	\$252,790	\$252,790
R064146	210512226015	\$0	\$439,320	\$417,350
R064147	210512226016	\$0	\$252,790	\$252,790
R064148	210512226017	\$0	\$439,120	\$417,160
R064149	210512226018	\$0	\$252,790	\$252,790
R064150	210512226019	\$0	\$445,630	\$423,350
R064151	210512226020	\$0	\$252,790	\$252,790
R064152	210512226021	\$0	\$440,790	\$418,750
R064153	210512226022	\$0	\$252,790	\$252,790
R064154	210512226023	\$0	\$439,480	\$417,510
R064155	210512226024	\$0	\$252,790	\$252,790
R064156	210512226025	\$0	\$446,950	\$424,600
R064157	210512226026	\$0	\$252,790	\$252,790
R064158	210512226027	\$0	\$439,720	\$417,730
R064159	210512226028	\$0	\$252,790	\$252,790
R064160	210512226029	\$0	\$439,320	\$417,350
R064161	210512226030	\$0	\$252,790	\$252,790
R064162	210512226031	\$0	\$439,120	\$417,160
R064163	210512226032	\$0	\$252,790	\$252,790
R064164	210512226033	\$0	\$445,630	\$423,350
R064165	210512226034	\$0	\$252,790	\$252,790
R064166	210512226035	\$0	\$440,790	\$418,750
R064167	210512226036	\$0	\$252,790	\$252,790
R064168	210512226037	\$0	\$439,480	\$417,510
R064169	210512226038	\$0	\$252,790	\$252,790

R064170	210512226039	\$0	\$446,950	\$424,600
R064171	210512226040	\$0	\$252,790	\$252,790
R064172	210512226041	\$0	\$438,680	\$416,750
R064173	210512226042	\$0	\$252,790	\$252,790
R064174	210512226043	\$0	\$439,320	\$417,350
R064175	210512226044	\$0	\$252,790	\$252,790
R064176	210512226045	\$0	\$439,120	\$417,160
R064177	210512226046	\$0	\$252,790	\$252,790
R064178	210512226047	\$0	\$445,630	\$423,350
R064179	210512226048	\$0	\$252,790	\$252,790
R064180	210512226049	\$0	\$440,790	\$418,750
R064181	210512226050	\$0	\$252,790	\$252,790
R064182	210512226051	\$0	\$439,480	\$417,510
R064183	210512226052	\$0	\$251,360	\$251,360
R064184	210512226053	\$0	\$446,950	\$424,600
R064185	210512226054	\$0	\$251,360	\$251,360
R064186	210512226055	\$0	\$439,720	\$417,730
R064187	210512226056	\$0	\$252,790	\$252,790
R064188	210512226057	\$0	\$439,320	\$417,350
R064189	210512226058	\$0	\$252,790	\$252,790
R064190	210512226059	\$0	\$439,320	\$417,350
R064191	210512226060	\$0	\$252,790	\$252,790
R064192	210512226061	\$0	\$445,630	\$423,350
R064193	210512226062	\$0	\$252,790	\$252,790
R064194	210512226063	\$0	\$440,790	\$418,750
R064195	210512226064	\$0	\$252,790	\$252,790
R064196	210512226065	\$0	\$439,480	\$417,510
R064197	210512226066	\$0	\$252,790	\$252,790
R064198	210512226067	\$0	\$446,950	\$424,600
R064199	210512226068	\$0	\$249,490	\$249,490
TOTAL		\$0	\$23,583,650	\$22,833,860