

<b>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO</b> 1313 Sherman Street, Room 315 Denver, Colorado 80203	<b>Docket Number: 71504</b>
Petitioner: <b>RICHARD TOOTLE</b>  v.  Respondent: <b>GUNNISON COUNTY BOARD OF EQUALIZATION</b>	
<b>ORDER ON STIPULATION</b>	

**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.: R071017**  
**Category: Valuation/Protest Appeal      Property Type: Agricultural**
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:      \$5,250**  
 (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 Gunnison County Assessor is directed to change his/her records accordingly.

DATED AND MAILED this 21st day of August 2018.

**BOARD OF ASSESSMENT APPEALS**

*Diane M. DeVries*

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

*Debra A. Baumbach*

\_\_\_\_\_  
Debra A. Baumbach

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

*Yesenia Araujo*

\_\_\_\_\_  
Yesenia Araujo



**BOARD OF ASSESSMENT APPEALS  
STATE OF COLORADO**

Docket Number: 71504  
Single County Schedule Number: R071017

---

**STIPULATION (As to Tax Year 2017 Classification & Actual Value)**

---

Richard Tootle,  
Petitioner,

vs.

GUNNISON COUNTY BOARD OF EQUALIZATION,  
Respondent.

2018 AUG 15 AM 11:15  
STATE OF COLORADO  
BD OF ASSESSMENT APPEALS

---

Petitioner and Respondent hereby enter into this Stipulation regarding the tax year 2017 classification and 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:

W2SE4. SEC 1 & PT W2NE4 SEC 12 47N1.5E #617549

2. The subject property is currently classified and valued as Vacant Land.

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

Agricultural Land	\$ 5,250.00
Total	\$ 5,250.00

4. Upon recommendation from the County Assessor, the Board of Equalization classified and valued the subject property as follows:

Vacant Land	\$ 251,240.00
Total	\$ 251,240.00

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

Agricultural Land	\$ 5,250.00
Total	\$ 5,250.00

6. The classification and valuation, as established above, shall be binding only with respect to tax year 2017.

7. Brief narrative as to why the change in classification and valuation is proposed:

The property owner has provided a written affidavit testifying to the following facts:


- That he entered into a lease agreement with a third party to graze livestock on the subject property in 2017.
- That due to circumstances unforeseen and outside of his control, the third party lessee was unable to exercise said grazing lease in 2017.
- That in order to address this situation, the property owner brought his mule to the property and grazed it for 10 days in 2017.
- That said mule is used by him as a working animal on his ranch in Texas, and therefore qualifies as livestock under Colorado statute.

Based on this unique set of circumstances, the Board of Equalization agrees that the subject property met the statutory criteria for classification and valuation as agricultural land for tax year 2017.

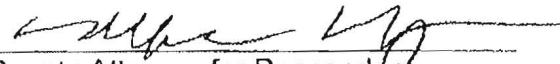
8. Both parties agree that the hearing scheduled before the Board of Assessment Appeals on October 1, 2018 at 8:30 am (rolling docket) be vacated and that this matter be dismissed.

9. The foregoing stipulation shall not be deemed an admission or concession as to the contentions or positions of either party, nor be deemed to have any preclusive effect with regard to any tax year other than 2017, or with regard to any property other than the property at issue in this matter, and then only as to the classification of that property for *ad valorem* property tax purposes.

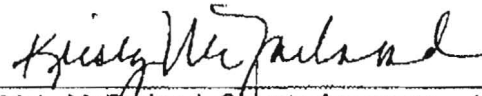
DATED this 15<sup>TH</sup> day of August, 2018.

  
\_\_\_\_\_  
Petitioner or Agent or Attorney  
(Approved per 8/3/18 email)

Address:  
Coleman & Quigley  
2454 Patterson Rd., Suite 200  
Grand Junction, CO 81505  
Telephone: (970) 242-3311

  
\_\_\_\_\_  
County Attorney for Respondent,  
Gunnison County Board of Equalization

Address:  
200 E. Virginia  
Gunnison, CO 81230  
Telephone: (970) 641-5300



Kristy McFarland, County Assessor

Address:  
221 N. Wisconsin  
Gunnison, CO 81230  
Telephone: (970) 641-1085

Docket Number: 71504