

<b>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO</b> 1313 Sherman Street, Room 315 Denver, Colorado 80203	<b>Docket Number: 73647</b>
Petitioner: <b>EMERALD ISLE TRUST</b>  v. Respondent: <b>BOULDER 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.: R0100719**  
     **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:      \$2,577,000**  
 (Reference Attached Stipulation)

4. The Board concurs with the Stipulation.

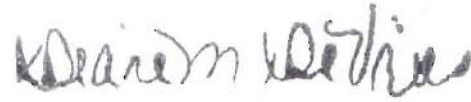
**ORDER:**

Respondent is ordered to reduce the 2017 actual value of the subject property, as set forth above.

The Boulder County Assessor is directed to change his/her records accordingly.

**DATED AND MAILED** this 22nd day of January 2018.

**BOARD OF ASSESSMENT APPEALS**

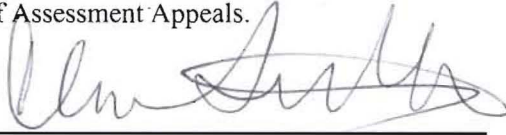


Diane M. DeVries



Debra A. Baumbach

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



Christine Fontenot



BOARD OF ASSESSMENT APPEALS  
STATE OF COLORADO  
DOCKET NUMBER: 173647

STATE OF COLORADO  
BOARD OF ASSESSMENT APPEALS  
2018 JAN 17 PM 2:04

Account Number: **R0100719**

STIPULATION (As To Tax Year 2017 Actual Value)

PAGE 1 OF 2

Emerald Isle Trust

Petitioner,

vs.

Boulder County Board of Equalization,

Respondent.

Petitioner and Respondent 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 follows:

8814 W. Phillips Rd, Boulder, CO

2. The subject property is classified as residential improved.
3. The County Assessor assigned the following actual value to the subject property on the NOV for tax year 2017:

Total                      \$3,020,000

4. The County Assessor assigned the following actual value to the subject property on the NOD for tax year 2017:

Total                      \$3,020,000

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

Total                      \$2,800,000

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

Total                      \$2,577,000

Docket Number:

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STIPULATION (As To Tax Year 2017 Actual Value)

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

Upon review of the property by Respondent, the quality of construction was found to be overstated. Appropriate consideration was given to the sales comparison approach. This stipulation is based upon comparison and appropriate adjustments to the comparable sales.

8. A hearing has not been scheduled.

9. This Agreement may be executed in any number of counterparts, each of which shall be deemed an original, and all of which shall constitute one and the same agreement.

DATED this 5<sup>th</sup> day of January, 2018

Brian McGuire

BRIAN MCGUIRE  
EMERALD ISLE TRUST  
Petitioner  
8814 W. Phillips Road  
Boulder, CO 80301  
303-664-1010

[Signature]  
MICHAEL KOERTJE #21921  
Assistant County Attorney  
P. O. Box 471  
Boulder, CO 80306-0471  
Telephone (303) 441-3190

CYNTHIA BRADDOCK  
Boulder County Assessor

By: [Signature]  
MARY SAMPSON  
Senior Residential Appraiser  
P. O. Box 471  
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Telephone: (303) 441-4846