

<b>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO</b> 1313 Sherman Street, Room 315 Denver, Colorado 80203	<b>Docket Number: 73708</b>
Petitioner: <b>COLE L&amp;P LIVING 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 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.: R0027469**  
     **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:      \$79,200**  
 (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 March 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.

*Christine Fontenot*

\_\_\_\_\_  
Christine Fontenot



BOARD OF ASSESSMENT APPEALS  
STATE OF COLORADO  
DOCKET NUMBER: 73708

FILED BY COUNTY CLERK  
BOARD OF ASSESSMENT APPEALS  
2018 MAR 15 PM 3:37

Account Number: R0027469

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STIPULATION (As To Tax Year 2017 Actual Value) PAGE 1 OF 2

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Cole L & P Living Trust

Petitioner,

vs.

Boulder County Board of Equalization,

Respondent.

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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:

2171 Cold Spring Rd, Nederland, CO 80466

2. The subject property is classified as VACANT LAND and will change to RESIDENTIAL LAND.
3. The County Assessor assigned the following actual value to the subject property on the NOV for tax year 2017:

Total                      \$182,000

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

Total                      \$182,000

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

Total                      \$182,000

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                      \$79,200

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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:

The Sales Comparison Approach indicates the value is too high. In addition, this parcel is integral to an adjoining residentially improved property with the same ownership, because the accessibility of the residential parcel is through this account. This should be classified as Residential Land for 2017.

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 13<sup>th</sup> day of MARCH, 2018.




LEONARD L. COLE, Petitioner  
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Boulder County Assessor

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