BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO

1313 Sherman Street, Room 315 Denver, Colorado 80203

Petitioner:

GARTH EDWARD TEBOCKHORST AND JENNIFER HONEY ONSTAD

v.

Respondent:

GRAND COUNTY BOARD OF EQUALIZATION

ORDER ON STIPULATION

Docket Number: 74133

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.: R310132

Category: Valuation/Protest Appeal Property Type: Vacant Land

- 2. Petitioner is protesting the 2018 classification of the subject property.
- 3. The parties agreed that the 2018 classification of the subject property should be:

Residential rate of 7.2% for tax year 2018, and adjust the assessed value for tax year

2018. (Reference Attached Stipulation)

4. The Board concurs with the Stipulation.

ORDER:

Respondent is ordered to reduce the 2018 classification of the subject property, as set forth above. The Grand County Assessor is directed to change his/her records accordingly.

DATED this 27th day of January 2022.

BOARD OF ASSESSMENT APPEALS

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Diane M. DeVries

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

Stephanie Cobos

Stephanie Cobos

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Sondra W. Mercier



BOARD OF ASSESSMENT APPEALS STATE OF COLORADO

County Schedule Number R311543
Docket Number 74133

STIPULATION (As To Tax Year 2018 Actual Value)		
Duff and Phelps/Kroll LLC representing Garth Edward Tebockhorst and Jennifer Honey Onstad		
Petitioner		
v,		
Grand County Board of Equalization		
Respondent		

Petitioner, Duff and Phelps/Kroll LLC representing Garth Edward Tebockhorst and Jennifer Honey Onstad, and Respondent Grand County Board of Equalization hereby enter into this Stipulation regarding the tax year 2018 valuation of the subject property, and jointly move the Board of Assessment Appeals to enter its order based on this Stipulation.

The Petitioner and Respondent agree and stipulate as follows:

- 1. The property subject to this stipulation is described as Subd: ALPINE TIMBERS Lot: 11 and is identified as Parcel Number: 1587-332-02-042, Account Number R311543 (previously known as Account Number R310132) in Grand County Assessor's Office records.
- 2. After a timely appeal to the Board of Equalization, the Board of Equalization valued the subject property based on the Commercial rate of 29% for tax year 2018.

Tebockhorst/Onstad	
R311543	2018
Total Actual Value	\$110,000
Total Assessed Value	\$31,900
Current Assessment Rate	29.00%

3. Following the Colorado Supreme Court decision in *Mook v. Bd of Cty Cmm'rs* (18SC434); Bd of Assessment Appeals v. Kelly (18SC499) and Bd. of Cty. Comm'rs v. Hogan (18SC544), the Petitioner and County Board of Equalization agree to classify the subject property at the Residential rate of 7.2% for tax year 2018, and to adjust the assessed value for tax year 2018.

Tebockhorst/Onstad R311543	2018
Total Actual Value	\$110,000
New Total Assessed Value	\$7,920
New Assessment Rate	7.20%

4. The valuation, as established above, shall be binding with respect to tax year 2018, absent any unusual change in condition to the property.

Tom Weydert

Grand County Assessor

Hot Sulphur Springs, CO 80451

308 Byers Avenue

(970) 725-3045

5. Both parties agree that the hearing scheduled before the Board of Assessment Appeals shall be canceled.

Dated this 25th day of January , 2022.

Maxine LaBane Christopher Leahy

Intellin Grand County Attorney

308 Byers Avenue

Hot Sulphur Springs, CO 80451

(970) 725-3045

ATTORNEY FOR RESPONDENT GRAND COUNTY BOARD OF EQUALIZATION

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Denver, CO 80202-1559

Agent for Petitioner