



**DATED** this 27th day of January 2022.

**BOARD OF ASSESSMENT APPEALS**



---

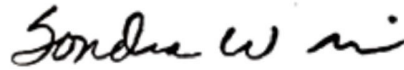
Diane M. DeVries

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

*Stephanie Cobos*

---

Stephanie Cobos



---

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%

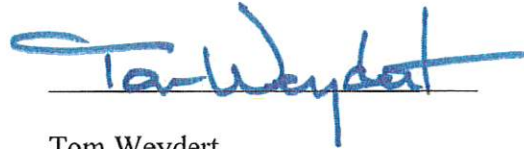
4. The valuation, as established above, shall be binding with respect to tax year 2018, absent any unusual change in condition to the property.

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

Dated this 25<sup>th</sup> day of January, 2022.

  
Christopher Leahy

*Interim*  
Grand County Attorney  
308 Byers Avenue  
Hot Sulphur Springs, CO 80451  
(970) 725-3045



Tom Weydert  
Grand County Assessor  
308 Byers Avenue  
Hot Sulphur Springs, CO 80451  
(970) 725-3045

ATTORNEY FOR RESPONDENT  
GRAND COUNTY BOARD  
OF EQUALIZATION



Bruce Cartwright  
Kroll, LLC  
1624 Market St, Suite 226, PMB 94453  
Denver, CO 80202-1559

Agent for Petitioner