

<p><b>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO</b> 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p><b>DARLYNE W MERKEL.</b></p> <p>v.</p> <p>Respondent:</p> <p><b>MESA BOARD OF COUNTY COMMISSIONERS</b></p>	<p><b>Docket No.: 75381</b></p>
<p><b>ORDER ON STIPULATION</b></p>	

**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 Order on Stipulation.

**FINDINGS OF FACT AND CONCLUSIONS:**

1. Subject property is described as follows:

County Schedule Nos.:	R068084 & R068150
Appeal Category:	ABATEMENT
Current Classification:	VACANT LAND
  
2. Petitioner is protesting the 2016 classification of the subject property.
  
3. The parties agreed that the 2016 classification of the subject property should be as follows:

Classification:	RESIDENTIAL
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(Reference the attached Stipulation)
  
4. The Board concurs with the Stipulation.

**ORDER:**

Respondent is ordered to change the 2016 classification of the subject property as set forth above.

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

**DATED** this 10<sup>th</sup> day of February 2021

**BOARD OF ASSESSMENT APPEALS**

*Diane M DeVries*

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

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

*Sondra W Mercier*

\_\_\_\_\_  
Sondra W. Mercier

*Martha Hernandez Sanchez*  
Martha Hernandez Sanchez



**BOARD OF ASSESSMENT APPEALS,  
STATE OF COLORADO**

**Docket Number: 75381**

**Single County Schedule Number/Parcel Number: RO68084/2945-203-56-015**

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**STIPULATION (As to Tax Year 2016 Reclassification)**

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**Petitioner:**

**DARLYNE W. MERKEL,**

**vs.**

**Respondent:**

**Mesa County Board of County Commissioners.**

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**Petitioner and Respondent hereby enter into this Stipulation regarding the tax year 2016 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:  
2343 Yellow Cat Court, Grand Junction, CO – RO68084/2945-203-56-015**
- 2. The subject property is classified as Vacant Land.**
- 3. The County Assessor originally assigned the following actual value on the subject property for tax year 2016:**

**\$115,000**

- 4. After a timely appeal to the Board of County Commissioners, the Board of County Commissioners valued the subject property as follows:**

**\$115,000**

5. After further review and negotiation, Petitioner and County Board of Commissioners agree to the following tax year 2016 actual value for the subject property:

\$115,000 with the subject property reclassified to Residential.

6. The valuation, as established above, shall be binding only with respect to tax year 2016.

7. Brief narrative as to why the reclassification of the subject property:

This property meets the criteria defined by the Colorado Supreme Court in *Mook v. Summit County*, 457 P.3d 568 (Colo. 2020) to be reclassified as residential.


DATED this 18 day of December, 2020.



Brad Baugh, Agent for Petitioner  
1200 17<sup>th</sup> Street, Suite 990  
Denver, CO 80202



County Attorney for Respondent  
John Rhoads, #44022  
Assistant County Attorney  
P.O. Box 20,000-5004  
Grand Junction, CO 81502-5004  
(970) 244-1612



Steve Henderson, Land Supervisor  
Ken Brownlee  
Mesa County Assessor  
P.O. Box 20,000-5003  
Grand Junction, CO 81502  
(970) 244-1624

Docket Number: 75381

**BOARD OF ASSESSMENT APPEALS,  
STATE OF COLORADO**

Docket Number: 75381

Single County Schedule Number/Parcel Number: RO68084/2945-203-56-015

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**STIPULATION (As to Tax Year 2016 Reclassification)**

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Petitioner:  
DARLYNE W. MERKEL,

vs.

Respondent:  
Mesa County Board of County Commissioners.

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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:

2343 Yellow Cat Court, Grand Junction, CO -- RO68084/2945-203-56-015

Category: Valuation-Reclassification      Property Type: Vacant/Residential

2. Petitioners are protesting the 2016 actual classification of the subject property.
3. The parties agree that the 2016 actual value of the subject property should remain at \$115,000 and the classification changed to Residential.

(Reference Attached Stipulation)

4. The Board concurs with the Stipulation.

Docket Number: 75381

**ORDER**

Respondent is ordered to reclassify the subject property and list the 2016 actual value of the subject property as set forth above.

The County Assessor is directed to change his records accordingly.

DATED/MAILED this \_\_\_ day of \_\_\_\_\_, 2020.

**BOARD OF ASSESSMENT APPEALS**

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

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

\_\_\_\_\_  
Docket Number: 75381

**BOARD OF ASSESSMENT APPEALS,  
STATE OF COLORADO**

Docket Number: 75381

Single County Schedule Number/Parcel Number: RO68150//2945-204-56-013

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**STIPULATION (As to Tax Year 2016 Reclassification)**

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**Petitioner:**

**DARLYNE W. MERKEL,**

**vs.**

**Respondent:**

**Mesa County Board of County Commissioners.**

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Petitioner and Respondent hereby enter into this Stipulation regarding the tax year 2016 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:  
2347 Yellow Cat Court, Grand Junction, CO – RO68150/2945-204-56-013
2. The subject property is classified as Vacant Land.
3. The County Assessor originally assigned the following actual value on the subject property for tax year 2016:

**\$132,250**

4. After a timely appeal to the Board of County Commissioners, the Board of County Commissioners valued the subject property as follows:

**\$132,250**

50. After further review and negotiation, Petitioner and County Board of Commissioners agree to the following tax year 2016 actual value for the subject property:

\$132,250 with the subject property reclassified to Residential.

6. The valuation, as established above, shall be binding only with respect to tax year 2016.

7. Brief narrative as to why the reclassification of the subject property:

This property meets the criteria defined by the Colorado Supreme Court in *Mook v. Summit County*, 457 P.3d 568 (Colo. 2020) to be reclassified as residential.

DATED this 18 day of December, 2020.



Brad Baugh, Agent for Petitioner  
1200 17<sup>th</sup> Street, Suite 990  
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County Attorney for Respondent  
John Rhoads, #44022  
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P.O. Box 20,000-5004  
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Steve Henderson, Land Supervisor  
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BOARD OF ASSESSMENT APPEALS,  
STATE OF COLORADO

Docket Number: 75381

Single County Schedule Number/Parcel Number: RO68150/2945-204-56-013

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STIPULATION (As to Tax Year 2016 Reclassification)

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Petitioner:

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Mesa County Board of County Commissioners.

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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:

2347 Yellow Cat Court – RO68150/2945-204-56-013

Category: Valuation-Reclassification      Property Type: Vacant/Residential

2. Petitioners are protesting the 2016 actual classification of the subject property.
3. The parties agree that the 2016 actual value of the subject property should remain at \$132,250 and the classification changed to Residential.

(Reference Attached Stipulation)

4. The Board concurs with the Stipulation.

Docket Number: 75381

**ORDER**

Respondent is ordered to reclassify the subject property and list the 2016 actual value of the subject property as set forth above.

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The County Assessor is directed to change his records accordingly.

DATED/MAILED this \_\_\_ day of \_\_\_\_\_, 2020.

**BOARD OF ASSESSMENT APPEALS**

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

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

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Docket Number: 75381