

<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>SMITH, DOUGLAS A. & ELLIN HARLOW (JT).</p> <p>v.</p> <p>Respondent:</p> <p>ROUTT BOARD OF COUNTY EQUALIZATION</p>	<p>Docket No.: 75444</p>
<p align="center">ORDER ON STIPULATION</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.:	R2012770
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 Routt County Assessor is directed to change his/her records accordingly.

DATED this 17th day of November 2020.

BOARD OF ASSESSMENT APPEALS

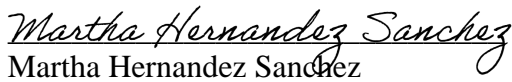


Diane M. DeVries



Sondra W. Mercier

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


Martha Hernandez Sanchez



<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, CO 80203</p>	<p>Docket Nos. 70162 & 75444</p>
<p>Petitioner: SMITH, DOUGLAS A. & ELLIN HARLOW (JT)</p> <p>Respondents: ROUTT COUNTY BOARD OF EQUALIZATION and ROUTT COUNTY BOARD OF COUNTY COMMISSIONERS</p>	
<p><i>Attorney for Petitioner:</i> F. Brittin Clayton III, #15940 JONES & KELLER, A PROFESSIONAL CORPORATION 1999 Broadway, Suite 3150 Denver, Colorado 80202 Telephone: 303-785-1689 E-mail: bclayton@joneskeller.com</p> <p><i>Attorney for Respondents:</i> Routt County Attorney: Lynaia South, Reg. # 35291 Assistant Routt County Attorney 522 Lincoln Avenue, Suite 34 Steamboat Springs, CO 80487 970-870-5350 lsouth@co.routt.co.us</p>	
<p align="center">STIPULATION AND ORDER</p>	

Petitioner and Respondents, through their respective undersigned counsel, hereby stipulate, and the Board hereby orders, as follows:

1. The Property subject to this Stipulation is described as follows:
Schedule No. **R2012770 - LOT 20 ELK RIVER ESTATES F3**
2. The Subject Property is currently classified as Vacant.

3. The value of the Subject Property is not at issue.

4. On February 18, 2020, the Colorado Supreme Court issued its decision in *Summit County Board of County Commissioners v. Hogan*, 18SC544, which clarified the statutory term “used as a unit” when classifying property as vacant land or residential.

5. Based on application of the Supreme Court’s decision, the Parties agree that the Subject Property shall be classified as Residential for the tax years set forth in the attached Exhibit A. The Parties further agree that due to the change in classification, Petitioner is entitled to an abatement of taxes based on the applicable reduced assessment ratio as set forth in Exhibit A. Interest is not payable based on a prior agreement of the Parties.

This Stipulation and Order fully resolves all issues in this case.

SO STIPULATED this 6th day of July, 2020.

JONES & KELLER

By: F. Brittin Clayton III, 15940

Attorney for Petitioner,

SMITH, DOUGLAS A. & ELLIN HARLOW (JT)

ROUTT COUNTY ATTORNEY

By: /s/Lynaia South

Attorney for Respondents, Routt County Board of
Equalization and Routt County Board of County
Commissioners

ROUTT COUNTY ASSESSOR



Gary Peterson

Smith

LOT 20 ELK RIVER ESTATES F3

Refund calculations - going from the Vacant 29% Rate to the Residential Assessment Rate

Tax Year	Actual Value	Assd Value (@29%)	Assd Value (@RES)	Res. Rate	Mill levy	Tax Refund
2017	\$185,000	\$53,650	\$13,320	7.20%	55.543	\$2,240.04
2016	\$170,000	\$49,300	\$13,530	7.96%	51.803	\$1,853.00
2015	\$170,000	\$49,300	\$13,530	7.96%	50.707	\$1,813.76
		\$152,250	\$40,380			\$5,906.80

Assessor Schedule #: **R2012770**

Owner of Record: **SMITH, DOUGLAS Z & ELLIN HARLOW (JT)**