BOARD OF ASSESSMENT APPEALS,	Docket No.: 75462
STATE OF COLORADO	
1313 Sherman Street, Room 315	
Denver, Colorado 80203	
Petitioner:	
LEBOVITZ, STEPHEN D & LISA S	
v.	
Respondent:	
PITKIN COUNTY BOARD OF COUNTY COMMISSIONERS	
ORDER ON STIPULATION	

**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 No.: R011938

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

(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 Pitkin County Assessor is directed to change his/her records accordingly.

**DATED AND MAILED** this 29th day of April, 2020.

**BOARD OF ASSESSMENT APPEALS** 

Diane M. DeVries

Dura 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.

Gordana Katardic

Gordana Katardzic

# BOARD OF ASSESSMENT APPEALS STATE OF COLORADO

Docket Number: 75462 Single County Schedule Number: R011938						
STIPULATION (As to Ab	atement/Refund	d forTax \	ear	2016	)	
Lebovitz Stephen I	O & Lisa S				1	2020 APR
Petitioner,						70 75
Vs.						c:
Pitkin	COUNTY	BOARD	OF CO	MISSIO	NERS,	25
Respondent.						
year vale vale vale vale Assessment Appeals to each of this and F 1. The property single Currently classification agreement of this to residential value vale vale	enter its order backers agree white to this stipled as vacant stipulation	ased on the assistance and singulation in the second secon	tipulate a s descril	lation.  s follows  bed as:	: Upon	
2. The subject property).	operty is classifi	ied as	res v	acant 1	and	(what type of
3. The County As subject property for tax y		y assigne :	d the fol	lowing act	tual value	to the
	Land Improvement Total	ts \$	,680,0 670,0 ,350,0	00.00		
4. After a timely a Commissioners valued the	• •			oners, the	Board of	F
	Land Improvements Total	\$	680,00 670,00 350,00	0.00		

5. After further review and negotial Commissioners agree to the following tax subject property:	ation, Petitioner(s) and County Board of year2016 actual value for the
Land Improvements Total	\$ 2,680,000 .00 \$ 670,000 .00 \$ 3,350,000 .00
6. The valuation, as established a year2016	bove, shall be binding only with respect to tax
7. Brief narrative as to why the rec Residential reclassification i 39-1-102(14.4) of the ARL.	duction was made: is applicable per section
8. Both parties agree that the hear Appeals onN/A(date hearing has not yet been scheduled before	ring scheduled before the Board of Assessment e) atN/A(time) be vacated or a re the Board of Assessment Appeals.
Petitior Sent Attorney	ofApril_, 2020  County Attorney for Respondent, Board of Commissioners
Address: 1200 17th St. Ste. 990 Denver, CO 80205	Address: 530 E. Main Street, Ste. 301 Aspen, CO 81611
Telephone: 303-749-9007	Telephone: 970.920,5190
Docket Number 75462	County Assessor  Address: 530 E. Main Street, Ste. 204 Aspen, CO 81611  Telephone: 970.920.5160

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## **FINDINGS OF FACT AND CONCLUSIONS:**

1. Subject property is described as follows:

County Schedule No.: R011938

Appeal Category: ABATEMENT Current Classification: VACANT LAND

- 2. Petitioner is protesting the 2017 classification of the subject property.
- 3. The parties agreed that the 2017 classification of the subject property should be as follows:

Classification: RESIDENTIAL

(Reference the attached Stipulation)

4. The Board concurs with the Stipulation.

## **ORDER:**

Respondent is ordered to change the 2017 classification of the subject property as set forth above.

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

**DATED AND MAILED** this 29th day of April, 2020.

**BOARD OF ASSESSMENT APPEALS** 

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# **BOARD OF ASSESSMENT APPEALS** STATE OF COLORADO

Docket Number: 75462 Single County Schedule Number: R011938					
STIPULATION (As to Abatement/	Refund forTa	ax Year	2017		2025
Lebovitz Stephen D & Lis	a S				2028 APR
Petitioner,					5
vs.					
Pitkin CO	UNTY BOA	RD OF COM	MISSION	IERS,	Ċī.
Respondent.					
Petitioner(s) and Responder year2017 valuation of Assessment Appeals to enter its of Petitioner(s) and Responder  1. The property subject to Currently classified as readered agreement of this stipulated to residential vacant land	the subject porder based of ent agree and this stipulation vacant lateration, the	property, and on this stipulate a d stipulate a on is described and commen	d jointly m lation. is follows: ped as:	ove the Bo	oard of
2. The subject property is property).	classified as	res va	acant la	ind (w	hat type of
The County Assessor or subject property for tax year	riginally assig	gned the foll	owing actu	al value to	the
Land Improv Total	\$_ /ements \$_ \$_	2,560,00 640,00 3,200,00	00.00		
4. After a timely appeal to Commissioners valued the subject			ners, the	Board of	
Land Improve Total	ements \$	2,560,000 640,000 3,200,000	200		

<ol><li>After further review and negotial Commissioners agree to the following tax subject property:</li></ol>	ation, Petitioner(s) and County Board of year2017 actual value for the
Land Improvements Total	\$ 2,560,000 .00 \$ 640,000 .00 \$ 3,200,000 .00
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Appeals on N/A (date	ring scheduled before the Board of Assessment e) atN/A(time) be vacated or a
hearing has not yet been scheduled before DATED this 4 day	ofApr <u>il2020</u> .
Petition (£, ent : Attorney	County Attorney for Respondent, Board of Commissioners
Address: 1200 17th St. Ste. 990 Denver, CO 80205	Address: 530 E. Main Street, Ste. 301 Aspen, CO 81611
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