

<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>LEBOVITZ, STEPHEN D &amp; LISA S</b></p> <p>v.</p> <p>Respondent:</p> <p><b>PITKIN COUNTY BOARD OF COUNTY COMMISSIONERS</b></p>	<p><b>Docket No.: 75462</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 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.

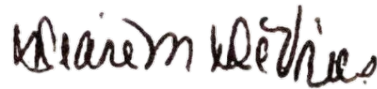
**ORDER:**

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**



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Diane M. DeVries



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Debra A. Baumbach

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



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Gordana Katardzic

**BOARD OF ASSESSMENT APPEALS  
STATE OF COLORADO**

Docket Number: 75462  
Single County Schedule Number: R011938

STIPULATION (As to Abatement/Refund for Tax Year 2016)

Lebovitz Stephen D & Lisa S,

Petitioner,

vs.

Pitkin COUNTY BOARD OF COMMISSIONERS,

Respondent.

2020 APR 15 AM 8:25  
STATE OF COLORADO  
BOARD OF ASSESSMENT APPEALS

Petitioner(s) 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.

Petitioner(s) and Respondent agree and stipulate as follows:

1. The property subject to this stipulation is described as:  
Currently classified as vacant land commercial. Upon  
agreement of this stipulation, this land will be reclassified  
to residential vacant land.

2. The subject property is classified as res vacant land (what type of property).

3. The County Assessor originally assigned the following actual value to the subject property for tax year 2016:

Land	\$ <u>2,680,000.00</u>
Improvements	\$ <u>670,000.00</u>
Total	\$ <u>3,350,000.00</u>

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

Land	\$ <u>2,680,000.00</u>
Improvements	\$ <u>670,000.00</u>
Total	\$ <u>3,350,000.00</u>

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

Land	\$	<u>2,680,000</u>	.00
Improvements	\$	<u>670,000</u>	.00
Total	\$	<u>3,350,000</u>	.00

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

7. Brief narrative as to why the reduction was made:  
Residential reclassification is applicable per section  
39-1-102(14.4) of the ARL.  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

8. Both parties agree that the hearing scheduled before the Board of Assessment Appeals on N/A (date) at N/A (time) be vacated or a hearing has not yet been scheduled before the Board of Assessment Appeals.

DATED this 4 day of April, 2020.

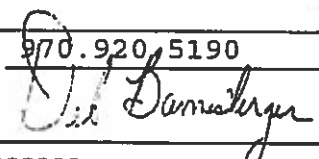
  
Petitioner Agent Attorney

  
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  
\_\_\_\_\_

Telephone: 303-749-9007  
\_\_\_\_\_

Telephone: 970.920.5190  
  
County Assessor

Address:  
530 E. Main Street, Ste. 204  
Aspen, CO 81611  
\_\_\_\_\_

Telephone: 970.920.5160  
\_\_\_\_\_

Docket Number 75462

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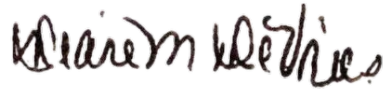
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Docket Number: 75462

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Lebovitz Stephen D & Lisa S

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vs.

Pitkin COUNTY BOARD OF COMMISSIONERS,

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STATE OF COLORADO  
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Improvements	\$ <u>640,000.00</u>
Total	\$ <u>3,200,000.00</u>

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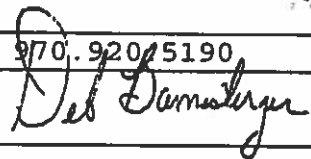
  
Petitioner's Attorney

  
County Attorney for Respondent,  
Board of Commissioners

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