

BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203	Docket Number: 75554
Petitioner: MAPLE MOUNTAIN PROPERTIES, LLC v. Respondent: EAGLE COUNTY BOARD OF EQUALIZATION	
ORDER ON STIPULATION	

THE PARTIES TO THIS ACTION entered into a Stipulation, which has been accepted 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:

County Schedule No.: R056196+1
Category: Valuation/Protest Appeal Property Type: Vacant Land
2. Petitioner is protesting the 2019 actual value of the subject property.
3. The parties agreed that the 2019 actual value of the subject property should be reduced to:

Total Value: \$10,000,000
(Reference Attached Stipulation)

4. The Board concurs with the Stipulation.

ORDER:

Respondent is ordered to reduce the 2019 actual value of the subject property, as set forth above.

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

DATED this 18th day of December 2019.

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.

Debra A. Baumbach

Debra A. Baumbach

Yesenia Araujo

Yesenia Araujo



BOARD OF ASSESSMENT APPEALS
STATE OF COLORADO

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Docket Number: 75554
Schedule Numbers: R056196 and R056197

STIPULATION (As to Tax Year 2019 Actual Value)

MAPLE MOUNTAIN PROPERTIES LLC,

Petitioner,

vs.

EAGLE COUNTY BOARD OF EQUALIZATION,

Respondent.

Petitioner and Respondent (together, the "Parties") hereby enter into this Stipulation regarding the tax year 2019 valuation of the subject property, and jointly move the Board of Assessment Appeals to enter its order based on this stipulation.

Petitioner and Respondent stipulate as follows:

1. The two parcels of real property subject to this stipulation (hereinafter individually a "Parcel" and together the "Property") are described as follows:

Schedule No: R056196
Parcel No: 2101-072-11-031
Site Address: 816 Forest Road, Vail CO
Legal: Vail Village Filing 6 Block: 1 Lot: 14

Schedule No: R056197
Parcel No: 2101-072-11-032
Site Address: 826 Forest Road, Vail
Legal: Vail Village Filing 6 Block: 1 Lot: 15

2. Each Parcel is classified as **Vacant Land**.

3. The County Assessor originally assigned the following actual value to each Parcel for tax year 2019:

See Exhibit A, attached hereto.

4. After a timely appeal to the Board of County Equalization, the Board of Equalization valued each Parcel as follows:

See Exhibit B, attached hereto.

5. After review and negotiation, Petitioner and County Board of County Equalization agree to the following tax year 2019 actual value for each Parcel:

See Exhibit C, attached hereto.

6. Brief narrative as to why the reduction was made:

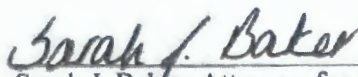
Petitioner and Eagle County agreed to the negotiated value prior to the Board of Assessment Appeals hearing.

7. The Parties expressly agree that the settled valuation established herein was accepted by the Parties for settlement purposes only, that they have resolved all disputes giving rise to the tax appeal, and that except as provided in Paragraph 8, Petitioner expressly waives any right it may have to initiate a subsequent valuation protest or abatement petition for tax year 2019 or 2020 or other action relating to the Property or the tax appeal. The Parties further stipulate and agree that this Agreement does not constitute an admission of liability, omission, or wrongdoing of any kind by Eagle County; that it does not constitute any factual or legal precedent whatsoever but rather reflects the Parties' desire to resolve this matter amicably without additional expense or litigation. The Parties expressly agree that the settlement valuation contained herein, and the terms of this Agreement, may not be used by Petitioner, its agents, successors, or assigns as evidence of actual value of the Property in any proceeding of any kind, including without limitation, any lawsuit, administrative tax appeal or protest, request for abatement of taxes or otherwise, except in an action alleging breach of this stipulation agreement.

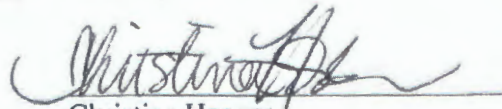
8. The valuation, as established above, shall be carried forward and applied to each Parcels for tax year 2020 pursuant to C.R.S. § 39-1-104(10.2) unless the Assessor determines that as of January 1, 2020, there is an unusual condition as defined in C.R.S. § 39-1-104(11) that would require a change in said level of value for either Parcel. Petitioner does not waive the right to contest any determination made by the Assessor with respect to an unusual condition under C.R.S. § 39-1-104 that would change said level of value.

10. A hearing has been scheduled before the Board of Assessment Appeals for 26th day of December at 8:30 a.m., and the parties request that the hearing be vacated based on the stipulation contained herein.

Dated this December 2, 2019



Sarah J. Baker, Attorney for
Maple Mountain Properties LLC
PO Box 4551
Eagle, CO 81631
sbaker@sbakerpc.com
(970) 331-0799 (Phone)



Christina Hooper
Assistant County Attorney and Attorney for
the Board of Equalization
PO Box 850
Eagle, CO 81631
christina.hooper@eaglecounty.us
(970) 328-8685 (Phone)

Exhibit A

Schedule No:	R056196
Land:	\$5,824,350
Improvements:	\$0
Total:	\$5,824,350

Schedule No:	R056197
Land:	\$5,837,580
Improvements:	\$0
Total:	\$5,837,580

Total for the Property: \$11,661,930

Exhibit B

Schedule No: R056196
Land: \$5,824,350
Improvements: \$0
Total: \$5,824,350

Schedule No: R056197
Land: \$5,837,580
Improvements: \$0
Total: \$5,837,580

Total for the Property: \$11,661,930

Exhibit C

Schedule No: R056196
Land: \$5,000,000
Improvements: \$0
Total: \$5,000,000

Schedule No: R056197
Land: \$5,000,000
Improvements: \$0
Total: \$5,000,000

Total for the Property: \$10,000,000