

<b>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO</b> 1313 Sherman Street, Room 315 Denver, Colorado 80203	<b>Docket Number: 75791</b>
Petitioner: <b>MARK JAY KRUM</b>  v. Respondent: <b>EAGLE COUNTY BOARD OF EQUALIZATION</b>	
<b>ORDER ON STIPULATION</b>	

**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.: R042881**  
**Category: Valuation/Protest Appeal      Property Type: Residential**
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: \$10,100,000**  
(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 25th day of February 2020.

**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*

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Yesenia Araujo



BOARD OF ASSESSMENT APPEALS  
STATE OF COLORADO

Docket Number: 75791  
Single County Schedule Number: R042881

STIPULATION (As to Tax Year 2019 Actual Value)

MARK JAY KRUM,

Petitioners,

vs.

EAGLE COUNTY BOARD OF EQUALIZATION,

Respondent.

STATE OF COLORADO  
BOARD OF ASSESSMENT APPEALS  
2019 DEC 16 AM 9:47

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 agree and stipulate as follows:

1. The property subject to this stipulation is described as

Parcel No: 210524202002  
Site Address: 373 Strawberry Park Road, *Valley Beaver Creek*  
Legal: Subdivision: STRAWBERRY PARK AT BEAVER CRK, *m. J. K.*  
Lot: 3

2. The subject property is classified as Residential.

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

Land	\$ 3,500,000
Improvements	\$ 6,773,090
Total	\$ 10,273,090

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

Land	\$ 3,500,000
Improvements	\$ 6,773,090
Total	\$ 10,273,090

5. After review and negotiation, Petitioner and County Board of County

Equalization agree to the following tax year 2019 actual value for the subject property:

Land	\$ 3,500,000
Improvements	\$ 6,600,000
Total	\$ 10,100,000

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.

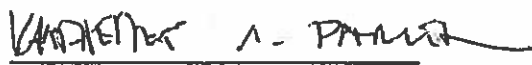
7. The Parties expressly agree that the settled valuation established herein was accepted by the Parties for settlement purposes only, that they have resolved all disputes giving rise to the tax appeal, and that except as provided in Paragraph 8, Petitioner expressly waives any right it may have to initiate 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 the Petitioner 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 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. Taxpayer 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.

9. A hearing has been scheduled before the Board of Assessment Appeals for December 12, 2019 at 8:30 a.m. and the parties request that the hearing be vacated based on the stipulation contained herein.

Dated this 11 day of December, 2019.

  
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