

|  |                             |
|--|-----------------------------|
| <b>BOARD OF ASSESSMENT APPEALS,<br/>STATE OF COLORADO</b><br>1313 Sherman Street, Room 315<br>Denver, Colorado 80203                               | <b>Docket Number: 76104</b> |
| Petitioner:<br><b>DAVID E CASTILLA &amp; CYNTHIA M CASTILLE TRUSTEE</b><br><br>v.<br><br>Respondent:<br><b>SUMMIT 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.: 700724**  
     **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: \$421,607**  
 (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 Summit County Assessor is directed to change his/her records accordingly.

**DATED** this 23rd day of December 2019.

**BOARD OF ASSESSMENT APPEALS**



\_\_\_\_\_  
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

  
Yesenia Araujo



**BOARD OF ASSESSMENT APPEALS  
STATE OF COLORADO**

Docket Number: 76104  
Summit County Schedule Number(s): 700724

---

STIPULATION (As to Tax Year 2019 Actual Value)

---

**Castilla Revocable Trust, David E & Cynthia M. Castilla Trustees,**  
Petitioner(s),

vs.  
**SUMMIT COUNTY BOARD OF EQUALIZATION,**  
Respondent

---

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

1. The property subject to this stipulation is described as:

**Unit 307 Mountain Plaza Condominiums**

2. The subject property is classified as **Residential** property.

3. The County Assessor originally assigned the following actual value to schedule 700724 for tax year 2019:

**Residential Condo:       \$ 440,811**

4. After a timely appeal to the Board of Equalization, the Board of Equalization valued schedule 700724 for tax year 2019 as follows:

**Residential Condo:       \$ 440,811**

5. After further review and negotiation, Petitioners and County Board of Equalization agree to the following tax year 2019 tax value for schedule 700724:

**Residential Condo:       \$ 421,607**

2019 NOV 25 PM 1:10

STATE OF COLORADO  
BD OF ASSESSMENT APPEALS

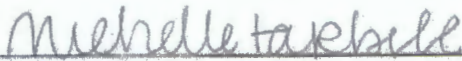
6. The valuation, as established above, shall be binding only with respect to tax year 2019.

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

A review of additional comparable sales indicated a reduction in value was appropriate.

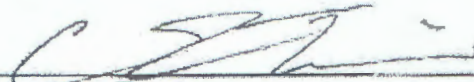
8. Both parties agree that the hearing scheduled before the Board of Assessment Appeals on December 16, 2019, 8:30 a.m. be vacated.

**DATED this 25<sup>th</sup> day of November, 2019**



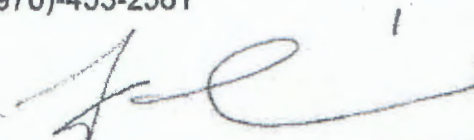
Petitioner  
~~Christian Segner~~ Michelle Tarbell  
Consultant, Property Tax Consulting  
Ryan, Denver  
7979 E Tufts Ave, Ste 1500  
Denver, CO 80237

Telephone: (303)222-1856



Cameron Turpin  
Assistant County Attorney for Respondent  
Summit County Board of Equalization  
P O Box 68  
Breckenridge, CO 80424

(970)-453-2561



Frank Celico  
Summit County Assessor  
P O Box 276  
Breckenridge, CO 80424  
Telephone: 970-453-3480

Docket Number: 76104