

BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203	Docket Number: 76549
Petitioner: JOE E. & PATRICIA GAIL HARRIS v. Respondent: ELBERT 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.: R118454
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: \$70,140
(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 Elbert County Assessor is directed to change his/her records accordingly.

DATED this 9th day of November 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

Martha Hernandez Sanchez

Martha Hernandez Sanchez



**BOARD OF ASSESSMENT APPEALS
STATE OF COLORADO**

Docket Number: _____

Single County Schedule Number: _____

STIPULATION (As to Tax Year _____ Actual Value)

_____,
Petitioner,

vs.

_____ COUNTY BOARD OF EQUALIZATION,

Respondent.

Petitioner(s) and Respondent hereby enter into this Stipulation regarding the tax year _____ 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:

_____.

2. The subject property is classified as _____ (what type of property).

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

Land	\$ _____	.00
Improvements	\$ _____	.00
Total	\$ _____	.00

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

Land	\$ _____	.00
Improvements	\$ _____	.00
Total	\$ _____	.00

5. After further review and negotiation, Petitioner(s) and County Board of Equalization agree to the following tax year 2019 actual value for the subject property:

Land	\$	<u>70,140.00</u>
Improvements	\$	<u> .00</u>
Total	\$	<u>70,140.00</u>

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:
Docket 76549 was held in abeyance until the Colorado Supreme Court issued a decision regarding "Contiguous" use cases.
Following the Supreme Court ruling, we are in agreement that the property described above meets the criteria for Contiguous use. The Petitioner and Respondent agree to vacate any BAA hearing regarding this matter.

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

DATED this 30 day of June, 2020.

Patricia Gail Harris
Petitioner(s) or Agent or Attorney

Bart Greer
County Attorney for Respondent,
Board of Equalization

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