

<b>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO</b> 1313 Sherman Street, Room 315 Denver, Colorado 80203	<b>Docket Number: 76550</b>
Petitioner: <b>MANCY R. MASSEY</b>  v. Respondent: <b>LAKE 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.: R000209**  
**Category: Valuation/Protest Appeal      Property Type: Other (Vacant Land Pat. M)**
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: \$1,750**  
(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 Lake County Assessor is directed to change his/her records accordingly.

**Other (Vacant Land Pat. Mining Claim)**

**DATED** this 4th day of October 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

*Jesenia Araujo*  
\_\_\_\_\_  
Jesenia Araujo



**BOARD OF ASSESSMENT APPEALS  
STATE OF COLORADO**

STATE OF COLORADO  
BOARD OF ASSESSMENT APPEALS

Docket Number: 76550

Single County Schedule Number: R000209

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STIPULATION (As to Tax Year 2019&2020 Actual Value)

MANCY MASSEY

Petitioner,

vs.

LAKE COUNTY BOARD OF EQUALIZATION,

Respondent.

Petitioner(s) and Respondent hereby enter into this Stipulation regarding the tax year 2019&2020 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:  
Vacant Land

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

3. The County Assessor originally assigned the following actual value to the subject property for tax year 2019&2020:

Land	\$	<u>11880</u> .00
Improvements	\$	<u>          </u> .00
Total	\$	<u>11880</u> .00

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

Land	\$	<u>11880</u> .00
Improvements	\$	<u>          </u> .00
Total	\$	<u>11880</u> .00

5. After further review and negotiation, Petitioner(s) and County Board of Equalization agree to the following tax year 2019&2020 actual value for the subject property:

Land	\$	<u>1750.00</u>
Improvements	\$	<u>.00</u>
Total	\$	<u>1750.00</u>

6. The valuation, as established above, shall be binding only with respect to tax year 2019&2020.

7. Brief narrative as to why the reduction was made:  
Property has issues regarding access, altitude, and terrain  
that justify a decrease in value.

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

DATED this 21 day of September 2019.

Marcy Massey  
Petitioner(s) or Agent or Attorney

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Margie Martinez 10/4/2019  
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