

<b>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO</b> 1313 Sherman Street, Room 315 Denver, Colorado 80203	<b>Docket Number: 79769</b>
Petitioner: <b>ALPINE LUMBER COMPANY</b>  v.  Respondent: <b>GUNNISON COUNTY BOARD OF COUNTY COMMISSIONERS</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.: R002078**  
**Category: Abatement Appeal                      Property Type: Commercial**
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: \$1,250,000**  
 (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 Gunnison County Assessor is directed to change his/her records accordingly.

**DATED** this 19th day of July 2021.

**BOARD OF ASSESSMENT APPEALS**



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Diane M. DeVries

I hereby certify that this is a true and correct copy of the decision of the Board of Assessment Appeals.



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Sondra W. Mercier



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Gordana Katardzic



**BOARD OF ASSESSMENT APPEALS  
STATE OF COLORADO**

Docket Number: 79769  
Single County Schedule Number: R002078

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**STIPULATION (As to Tax Year 2019 Actual Value)**

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Petitioners:

ALPINE LUMBER COMPANY

Tax Year: 2019

v.

Respondent:

GUNNISON COUNTY BOARD OF COUNTY COMMISSIONERS

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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:

Lots 14-24 and Adjacent East/West Alley in Blk 146 West Gunnison

2. The subject property is classified as Commercial use.
3. The County Assessor originally assigned the following actual value to the subject property for tax year 2019:

Commercial Land	\$ 188,280.00
Commercial Improvements	<u>\$1,345,160.00</u>
Total	\$1,533,440.00

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

Commercial Land	\$ 188,280.00
Commercial Improvements	<u>\$1,345,160.00</u>
Total	\$1,533,440.00

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

Commercial Land	\$ 188,280.00
Commercial Improvements	<u>\$1,061,720.00</u>
Total	\$1,250,000.00

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


A more detailed analysis of cost, income and market approaches to value for the Subject Property, indicated that a lower valuation was supported.

7. Both parties agree that the hearing scheduled before the Board of Assessment Appeals on August 19, 2021 at 8:30 am (rolling docket) be vacated and this matter dismissed.

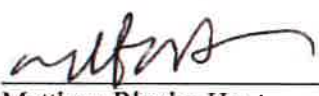
8. The foregoing stipulation shall not be deemed an admission or concession as to the contentions or position of either party, nor be deemed to be binding or have any preclusive effect with regard to any tax year other than 2019, or with regard to any property other than the property at issue in this matter, and then only as to the valuation of that property for *ad valorem* property tax purposes.

*[Signature page follows]*

Date: July 16, 2021

  
\_\_\_\_\_  
Todd Stevens  
Stevens & Associates  
10303 East Dry Creek Road, Suite 240  
Englewood, Colorado 80112  
Telephone: (720) 500-1086  
*Petitioner(s) or Agent or Attorney*

Date: 7/16/21

  
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Matthew Rhodes Hoyt  
Gunnison County Attorney  
Gunnison County Board of Equalization  
200 East Virginia Avenue  
Gunnison, Colorado 81230  
Telephone: (970) 641-5300  
*Respondent*

Date: 19 July 2021

  
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Kristy McFarland  
Gunnison County Assessor  
221 North Wisconsin Street, Suite A  
Gunnison, Colorado 81230  
Telephone: (970) 641-1085  
*Respondent*

**CERTIFICATE OF SERVICE**

I hereby certify that on this 19th day of July, 2021, I caused to be served via electronic filing using External Access Client (EAC), First Class Mail, postage pre-paid, hand-delivered, electronic mail, or by facsimile a true and correct copy of the **STIPULATION (As to Tax Year 2019 Actual Value)** addressed as follows:

Board of Assessment Appeals  
1313 Sherman Street, Room 315  
Denver, Colorado 80203  
E-mail: dola\_baa@state.co.us

Todd Stevens  
Stevens & Associates  
10303 East Dry Creek Road, Suite 240  
Englewood, Colorado 80112  
E-mail: todd@stevensandassoc.com

  
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Errol Davis