

<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>JANET & RANDALL WILSON</p> <p>v.</p> <p>Respondent:</p> <p>LA PLATA COUNTY BOARD OF EQUALIZATION</p>	<p>Docket No.: 80366</p>
<p>ORDER ON STIPULATION</p>	

THE PARTIES TO THIS ACTION entered into a Stipulation, which has been approved by the Board of Assessment Appeals. A copy of the Stipulation is attached and incorporated as a part of this Final Agency Order on Stipulation.

1. Subject property is described as follows:

County Schedule No.:	R428501
Appeal Category:	CLASSIFICATION
Current Classification:	VACANT LAND

2. Petitioner is appealing the 2020 classification of the subject property.
3. The parties agreed that the 2020 classification of the subject property should be as follows:

Classification: Agricultural

(Reference the attached Stipulation)
4. The Board approves the parties' Stipulation.

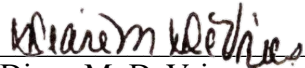
ORDER:

Respondent is ordered to change the 2020 classification of the subject property as set forth above.

The La Plata County Assessor is directed to change his/her records accordingly.

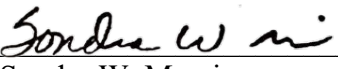
DATED this 20th day of April, 2021

BOARD OF ASSESSMENT APPEALS

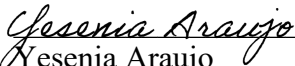


Diane M. DeVries

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



Sondra W. Mercier



Yesenia Araujo



Case: Feb 22, 2021

Board of Assessment Appeals State of Colorado 1313 Sherman Street, Room 315 Denver, CO 80203	▲ BAA USE ONLY ▲
Petitioner: JANET AND RANDALL WILSON (80366) VISTA PACIFICA LLC (80367)	
Respondent: LA PLATA COUNTY BOARD OF EQUALIZATION	
Attorneys for Respondent BoE Kathleen Moore, #35988 La Plata County Attorney's Office 1060 East Second Ave., Suite 140 Durango, CO 81301 Phone No.: (970) 382-8600 Email: moore@lpcattorney.org	Docket Nos. 80366 and 80367 Tax Year(s): 2020
AGREEMENT AND STIPULATION AS TO CLASSIFICATION AND ACTUAL VALUE FOR TAX YEAR 2020	

Petitioners, Janet and Randall Wilson and Vista Pacifica LLC., and Respondent, the La Plata County Board of Equalization, hereby enter into this Agreement and Stipulation as to Classification and Value for Tax Year 2020 ("Stipulation").

Petitioner and Respondent agree and stipulate as follows:

1. Petitioners were the record owners of the real property subject to this Stipulation at the time appeals were filed with La Plata County in 2020, which are described as follows (collectively, the "Subject Property"):

Janet and Randall Wilson
R428501

Vista Pacifica LLC (members are Janet and Randall Wilson)

R428891
R428893
R428899
R428900
R428901
R428902
R428906
R428907
R428911
R432980
R432981
R432982
R432983

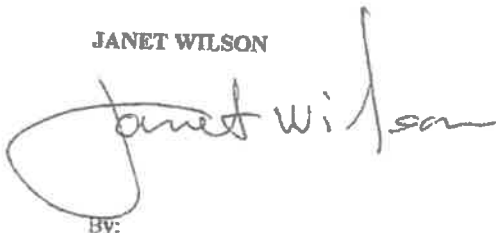
2. The Subject Property is currently classified as vacant land.
3. After protesting the classification of the Subject Property to the La Plata County Assessor in 2020, which protests were denied, on or about July 14, 2020, Petitioners filed petitions, appealing the Assessor's determination of classification of the Subject Property, to the La

Plata County Board of Equalization. After conducting a combined hearing on the matter, the Board of Equalization denied the Petitioners' appeal on or about August 5, 2020.

4. On or about August 31, 2020, Petitioners filed two Petitions with the State Board of Assessment Appeals ("BAA") appealing Respondent's denial of its request for reclassification of the Subject Property.
5. On August 18, 2020, the BAA held a hearing on petitions filed by the Petitioners for tax year 2019 that addressed similar facts and issues to those present in this matter. See Docket Nos. 76667 and 76670). The BAA issued an order in Docket Nos. 76667 and 76670 on December 16, 2020.
6. Based on that ruling, the Assessor now recommends re-classification of the Subject Property from vacant land to agricultural land for tax year 2020. Rather than appear at a hearing, Petitioners and Respondent now wish to settle this matter according to the terms and conditions provided herein.
7. Pursuant to C.R.S. § 30-11-103, all powers of La Plata County, including the power to contract and settle claims, must be exercised by the Board of County Commissioners. Therefore, notwithstanding any other provision in this Stipulation to the contrary, the parties acknowledge, understand and agree that this Stipulation will not bind Respondent or be effective unless and until approved by the Board of County Commissioners, sitting as the Board of Equalization. If the Board does not approve this Stipulation, it shall be null and void and of no further effect.
8. Petitioners and Respondent agree that, once executed by all parties and approved by the BAA, this Stipulation shall constitute a full and final settlement of this matter for tax year 2020, and that the following provisions shall apply: The Subject Property will be reclassified as agricultural land for tax year 2020. The actual value of the parcels is set forth in Exhibit A, which is attached and incorporated by reference.
9. The parties jointly move the BAA to enter its order based on this Stipulation for tax year 2020, dismissing Docket Nos. 80366, and 80367 with prejudice. A copy of this Stipulation may be forwarded to the BAA to effectuate this request.
10. Each person signing this Stipulation directly and expressly warrants and represents that he/she has been given and has received and accepted authority to sign and execute the documents on behalf of the party for whom it is indicated he/she has signed, and further has been expressly given and received and accepted authority to enter into a binding agreement on behalf of such party with respect to the matters concerned herein and as stated herein.
11. This Stipulation may be executed in counterparts. Facsimile and emailed signatures shall be binding as originals.

DATED to be effective between the parties as of the date executed by the last party to sign the Stipulation.

JANET WILSON



By:

Name:

Date: 3-24-2021

LA PLATA COUNTY BOARD
OF EQUALIZATION



Marsha Porter-Norton, Chair

Date: 4-6-21

On behalf of Petitioner

Attest:

Elizabeth Dwyer

Clerk to Board



RANDALL WILSON

Randall Wilson

By:

Name:

Date: 3-24-2021

On behalf of Petitioner

VISTA PACIFICA LLC

Vista Pacifica LLC
By Randall Wilson, Manager

By:

Name:

Date: 3-24-2021

On behalf of Petitioner

APPROVED AS TO FORM:

LA PLATA COUNTY

ASSESSOR'S OFFICE

Carrie Woodson

3/25/21

Carrie Woodson, Assessor

LA PLATA COUNTY

ATTORNEY'S OFFICE

Kathleen Moore

Kathleen Moore, #35988
Assistant County Attorney
1060 East Second Ave., Suite 140
Durango, CO 81301
Attorneys for Respondent

STEVEN T. NOLAN, P.C.

Steven T. Nolan

Steven T. Nolan, #15369
1021 South Tejon Street
Colorado Springs, CO 80903
Attorney for Petitioners

CERTIFICATE OF SERVICE

I certify that on the 6th day of April, 2021, a true and correct copy of the foregoing AGREEMENT AND STIPULATION AS TO CLASSIFICATION AND ACTUAL VALUE FOR TAX YEAR 2020 was served upon Petitioner and Petitioner's agent as indicated below, as follows:

Steven Nolan
 STEVEN T. NOLAN, P.C.
 1021 South Tejon Street
 Colorado Springs, CO 80903
stnolan@gwestoffice.net
 (Via Email)

and was served upon the Board of Assessment Appeals as follows:

Board of Assessment Appeals
 1313 Sherman Street, Room 315
 Denver, CO 80203
 Via Email - baa@state.co.us and dola_baa@state.co.us


 Gretchen Hinkle

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4834-2722-1210, v. 2

EXHIBIT A
 Tax Year 2020 Valuation

OWNER (on appeal date)	ACCOUNT NO.	MISC. CLASSIFICATION	MISC.	LAND ACRES	LAND CLASSIFICATION	ACTUAL VALUE
Janet & Randall Wilson	R428501		81,530	9,830 18	4117 - FLOOD IRRIG	81,560
				200 18.01	4147 - DRY GRAZING	
Vista Pacifica LLC	R428891	0600 - MINOR STRUCTURE	10,280	2,890 5.55	4107 - SPRINKLER IRRIG	13,270
Vista Pacifica LLC	R428893	0600 - MINOR STRUCTURE	10,280	240 5.8	4147 - DRY GRAZING	10,520
Vista Pacifica LLC	R428899	0600 - MINOR STRUCTURE	10,280	220 5.26	4147 - DRY GRAZING	10,280
Vista Pacifica LLC	R428900	0600 - MINOR STRUCTURE	10,280	180 4.17	4147 - DRY GRAZING	10,460
Vista Pacifica LLC	R428901	0600 - MINOR STRUCTURE	10,280	190 4.49	4147 - DRY GRAZING	10,470
Vista Pacifica LLC	R428902	0600 - MINOR STRUCTURE	10,280	180 4.17	4147 - DRY GRAZING	10,460
Vista Pacifica LLC	R428906	0600 - MINOR STRUCTURE	10,280	3,250 5.95	4117 - FLOOD IRRIG	13,530
Vista Pacifica LLC	R428907	0600 - MINOR STRUCTURE	10,280	400 9.54	4147 - DRY GRAZING	10,680
					4107 -	

Vista Pacifica LLC	R428911	0600 - MINOR STRUCTURE	10,280	2,150	5.8	SPRINKLER IRRIG	12,430
Vista Pacifica LLC	R432980	0600 - MINOR STRUCTURE	10,280	5,280	9.787	4107 - SPRINKLER IRRIG	15,560
Vista Pacifica LLC	R432981	0600 - MINOR STRUCTURE	10,280	3,770	6.988	4107 - SPRINKLER IRRIG	14,050
Vista Pacifica LLC	R432982	0600 - MINOR STRUCTURE	10,280	2,750	5.095	4107 - SPRINKLER IRRIG	13,030
Vista Pacifica LLC	R432983	0600 - MINOR STRUCTURE	10,280	3,670	6.816	4107 - SPRINKLER IRRIG	13,950

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