

<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>ELIZABETH KUEHN CASON,</p> <p>v.</p> <p>Respondent:</p> <p>EAGLE COUNTY BOARD OF EQUALIZATION.</p>	▲
<p>Attorney or Party Without Attorney for the Petitioner:</p> <p>Name: Kenneth S. Kramer, Esq. Address: 370 17th Street, Suite 2600 Denver, CO 80202 Phone Number: (303) 825-0800 E-mail: Attorney Registration No.:</p>	<p>Docket Number: 38589</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 decision.

FINDINGS OF FACT AND CONCLUSIONS:

1. Subject property is described as follows:

County Schedule No.: R017420

Category: Valuation

Property Type: Agricultural

2. Petitioner is protesting the 2001 actual value of the subject property.

3. The parties agreed that the 2001 actual value of the subject property should be reduced to:

Land	\$1,020.00
Improvements	\$ 0.00
Total	\$1,020.00

4. The Board concurs with the Stipulation.

ORDER:

Respondent is ordered to reduce the 2001 actual value of the subject property, as set forth above.

The Eagle County Assessor is directed to change her records accordingly.

DATED/MAILED this 24th day of January, 2002.

BOARD OF ASSESSMENT APPEALS

This decision was put on the record

January 23, 2002

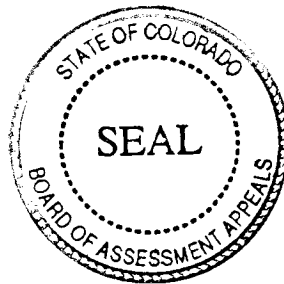
Karen E Hart
Karen E. Hart

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

Mark R. Linné
Mark R. Linné

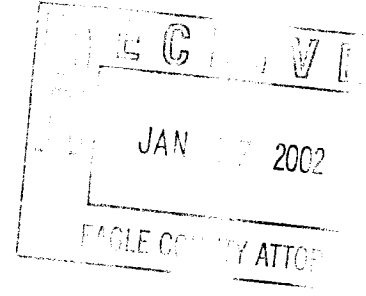
Penny S. Bunnell
Penny S. Bunnell

Docket Number 38589



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**BOARD OF ASSESSMENT APPEALS
STATE OF COLORADO**



County Schedule No. R017420
Docket No. 38589

STIPULATION (As To Tax Year 2001 Actual Value)

Elizabeth Kuehn Cason,

Petitioner,

vs.

EAGLE COUNTY BOARD OF EQUALIZATION.

The Petitioner and the Eagle County Board of Equalization ("the Board") hereby enter into this Stipulation regarding the tax year 2001 valuation of the subject property.

The Petitioner and the Board agree and stipulate as follows:

- 1. The property subject to this Stipulation is described as:

Parcel # 211114100012
Schedule #R017420

- 2. The subject property is classified as Vacant Land.

- 3. The County Assessor assigned the following adjusted actual value to the subject property for tax year 2001:

Land Value	\$836,350
Improvement Value	\$-0-
Total	\$836,350

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

Land Value	\$598,000
Improvement Value	\$-0-
Total	\$598,000

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BOARD OF ASSESSMENT APPEALS

5. After further review and negotiation, Petitioner and Board agree to the tax year 2001 actual value for the subject property as follows:

Land Value	\$ 1,020
Improvement Value	\$ -0-
Total	\$ 1,020

6. The valuation shall be binding with respect to only tax year 2001.
7. Brief narrative as to why the reduction was made:

The subject property is an 80 acre parcel of land located south-west of the town of Gypsum. According to an affidavit submitted by the petitioners attorney from Loyd Gerald a local agricultural operator, this property has been leased as pasture land since 1990. Pursuant to CRS 39-1-102 this property meets the criteria necessary to obtain an agricultural classification and valuation.

DATED this 18th day of January, 2001.

EAGLE COUNTY ATTORNEY

By: R. Thomas Moorhead
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Petitioner:
Elizabeth Kuehn Cason

By: [Signature]
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