

<p><b>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO</b> 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p><b>JUDITH STORY,</b></p> <p>v.</p> <p>Respondent:</p> <p><b>SUMMIT COUNTY BOARD OF COMMISSIONERS.</b></p>	
<p>Attorney or Party Without Attorney for the Petitioner:</p> <p>Name: Judith Story Address: P.O. Box 3956 Breckenridge, CO 80424 Phone Number: (970) 547-1432</p>	<p><b>Docket Number: 41151</b></p>
<p align="center"><b>ORDER ON STIPULATION</b></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.: 9928557**

**Category: Refund/Abatement**

**Property Type: Personal**

2. Petitioner is protesting the 2000 and 2001 actual value of the subject property.

3. The parties agreed that the 2000 and 2001 actual value of the subject property should be reduced to:

See Attached Stipulation

4. The Board concurs with the Stipulation.

**ORDER:**

Respondent is ordered to reduce the 2000 and 2001 actual value of the subject property, as set forth above.

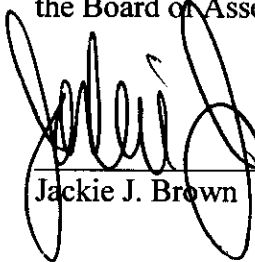
The Summit County Assessor is directed to change his/her records accordingly.


**DATED/MAILED** this 30<sup>th</sup> day of April, 2004.

This decision was put on the record

April 29, 2004

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

  
Jackie J. Brown



The seal is circular with a double border. The outer border contains the text "STATE OF COLORADO" at the top and "BOARD OF ASSESSMENT APPEALS" at the bottom. In the center, the word "SEAL" is written in a bold, serif font.

**BOARD OF ASSESSMENT APPEALS**



Karen E. Hart



Debra A. Baumbach

**BOARD OF ASSESSMENT APPEALS  
STATE OF COLORADO**

Docket Number: 41151  
Single County Schedule Number: 9928557

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STIPULATION (As to Tax Year 2000 Actual Value)

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**Judith Story**  
Petitioner,  
vs.  
**SUMMIT COUNTY BOARD OF EQUALIZATION,**  
Respondent.

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SUMMIT COUNTY BOARD OF EQUALIZATION

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Petitioner and Respondent hereby enter into this Stipulation regarding the tax year 2000 valuation of the subject property, and jointly move the Board of Assessment Appeals to enter its order based on this stipulation.

Petitioner and Respondent agree and stipulate as follows:

1. The property subject to this stipulation is described as:

Business equipment at Lot 15, 16 Block 4 Abbetts Addition Sub

2. The subject property is classified as Commercial Personal Property.

3. The County Assessor originally assigned the following actual value to the subject property for tax year 2000:

Commercial Personal Property	<u>\$ 31,290</u>
Total	\$ 31,290

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

Commercial Personal Property	<u>\$ 31,290</u>
Total	\$ 31,290

5. After further review and negotiation, Petitioner and County Board of Equalization agree to the following tax year 2000 actual value for the subject property:

Commercial Personal Property	<u>\$ .00</u>
Total	<u>\$ .00</u>

6. The valuation, as established above, shall be binding only with respect to tax year 2000.

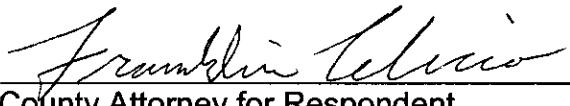
7. Brief narrative as to why the reduction was made:

The original valuation was a Best Information Available value. This BIA was based on limited information regarding the nature of the business and the failure on the part of the petitioner to supply a listing. The petitioner has now provided information to substantiate her claim that the equipment in question has an actual value below the minimum assessable amount of \$2,500.

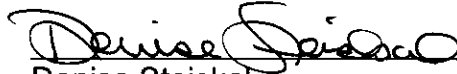
8. Both parties agree that the hearing scheduled before the Board of Assessment Appeals on 06/21/2004 be vacated.

**DATED** this 23rd day of April, 2004.

  
\_\_\_\_\_  
Judith Story, Petitioner or Agent or  
Attorney

  
\_\_\_\_\_  
County Attorney for Respondent,

Summit County Board of Equalization  
P O Box 68  
Breckenridge, CO 80424  
970-453-2561

  
\_\_\_\_\_  
Denise Steiskal  
Summit County Assessor  
P O Box 276  
Breckenridge, CO 80424  
970-453-3480

Docket Number: 41151

**BOARD OF ASSESSMENT APPEALS  
STATE OF COLORADO**

Docket Number: 41151  
Single County Schedule Number: 9928557

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STIPULATION (As to Tax Year 2001 Actual Value)

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**Judith Story**  
Petitioner,  
vs.  
**SUMMIT COUNTY BOARD OF EQUALIZATION,**  
Respondent.

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DO OF ASSESSMENT APPEALS

Petitioner and Respondent hereby enter into this Stipulation regarding the tax year 2001 valuation of the subject property, and jointly move the Board of Assessment Appeals to enter its order based on this stipulation.

Petitioner and Respondent agree and stipulate as follows:

1. The property subject to this stipulation is described as:

Business equipment at Lot 15, 16 Block 4 Abbetts Addition Sub

2. The subject property is classified as Commercial Personal Property.

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

Commercial Personal Property	<u>\$ 31,290</u>
Total	\$ 31,290

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

Commercial Personal Property	<u>\$ 31,290</u>
Total	\$ 31,290

5. After further review and negotiation, Petitioner and County Board of Equalization agree to the following tax year 2001 actual value for the subject property:

Commercial Personal Property	\$ .00
Total	\$ .00

6. The valuation, as established above, shall be binding only with respect to tax year 2001.

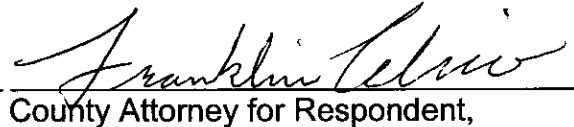
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8. Both parties agree that the hearing scheduled before the Board of Assessment Appeals on 06/21/2004 be vacated.

**DATED** this 23rd day of April, 2004.

  
Judith Story, Petitioner or Agent or  
Attorney

  
County Attorney for Respondent,

Summit County Board of Equalization  
P O Box 68  
Breckenridge, CO 80424  
970-453-2561

  
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