

<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>WILLIAM M. REAGER,</b></p> <p>v.</p> <p>Respondent:</p> <p><b>LARIMER COUNTY BOARD OF EQUALIZATION.</b></p>	
<p>Attorney or Party Without Attorney for the Petitioner:</p> <p>Name: Greg Evans Bridge &amp; Associates</p> <p>Address: 390 Union Blvd., Ste. 330 Lakewood, CO 80228-1556</p> <p>Phone Number: (303) 237-6997</p>	<p><b>Docket Number: 41735</b></p>
<p><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.: R0640247**

**Category: Valuation      Property Type: Commercial**

2. Petitioner is protesting the 2003 actual value of the subject property.

3. The parties agreed that the 2003 actual value of the subject property should be reduced to:

Land:	\$105,000.00
Improvements:	<u>\$495,000.00</u>
Total:	\$600,000.00

4. The Board concurs with the Stipulation.

**ORDER:**

Respondent is ordered to reduce the 2003 actual value of the subject property, as set forth above.

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

**DATED/MAILED** this 12<sup>th</sup> day of April, 2005.

This decision was put on the record

April 11, 2005

**BOARD OF ASSESSMENT APPEALS**

*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

*Debra A. Baumbach*

Debra A. Baumbach

*Keela K. Steele*  
Keela K. Steele



**BOARD OF ASSESSMENT APPEALS  
STATE OF COLORADO**

Docket Number(s): 41735  
County Schedule Number: R0640247

87184-09-015 REAGER FUNERAL HOME

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**STIPULATION (As To Tax Year 2003 Actual Value)**

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BOARD OF ASSESSMENT APPEALS  
JAN 7 7 12:19 PM '03

Petitioner(s)

vs.

LARIMER COUNTY BOARD OF EQUALIZATION,  
Respondent

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Petitioner(s) and Respondent hereby enter into this stipulation regarding the tax year 2003 valuation of the subject property, and jointly move the Board of Assessment Appeals to enter its order based on this Stipulation.

The Petitioner(s) and Respondent agree and stipulate as follows:

1. The property subject to this Stipulation is described as: A CLASS S, AVERAGE QUALITY FUNERAL HOME BUILT IN 1985 CONTAINING 8,177 SF.
2. The subject property is classified a COMMERCIAL property.
3. The County Assessor originally assigned the following actual value on the subject property:

Land	\$	105,000
Improvement	\$	<u>533,000</u>
Total	\$	638,000

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

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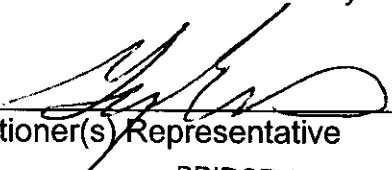
Land	\$	105,000
Improvement	\$	<u>533,000</u>
Total	\$	638,000

5. After further review and negotiation, the Petitioner(s) and County Board of Equalization agree to the following tax year 2003 actual value for the subject property.

Land	\$	105,000
Improvement	\$	<u>495,000</u>
Total	\$	600,000

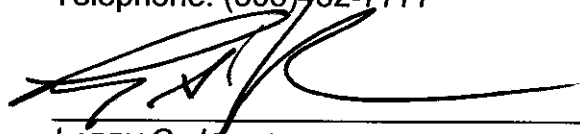
6. The valuations, as established above, shall be binding only with respect to tax year
7. Brief narrative as to why the reduction was made: After further review of market and the income stream, this value was corrected in order to be equitable with other like properties in Larimer County.
8. Both parties agree that the hearing scheduled before the Board of Assessment Appeals on April 21, 2005 be vacated.

**DATED** this 23RD day of March, 2005

  
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Petitioner(s) Representative  
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KATHAY RENNELS, CHAIR OF THE  
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