

<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>EDWARD C. & ANN L. GASSMAN,</p> <p>v.</p> <p>Respondent:</p> <p>SAN MIGUEL COUNTY BOARD OF EQUALIZATION.</p>	
<p>Attorney or Party Without Attorney for the Petitioner:</p> <p>Name: Edward C & Ann L Gassman Address: P.O. Box 4449 Dillon, CO 80435 Phone Number: (970) 227-5451</p>	<p>Docket Number: 41937</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.: R1030007250

Category: Valuation

Property Type: Vacant Land

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:

Total \$288,800.00

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.

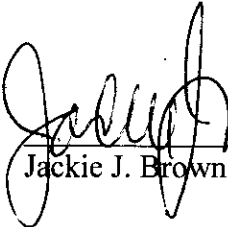
The San Miguel County Assessor is directed to change his/her records accordingly.

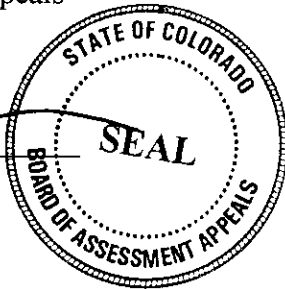
DATED/MAILED this 23rd day of March, 2004.

This decision was put on the record


March 22, 2004

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



Jackie J. Brown



BOARD OF ASSESSMENT APPEALS



Karen E. Hart



Debra A. Baumbach

BOARD OF ASSESSMENT APPEALS
STATE OF COLORADO

Docket Number: 41937
Single County Schedule Number: R1030007250

STIPULATION (As to Tax Year 2003 Actual Value)

Edward C. & Ann L. Gassman

Petitioner,

vs.

San Miguel COUNTY BOARD OF EQUALIZATION,

Respondent.

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.

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

1. The property subject to this stipulation is described as:
Lot 25, Filing 3, Telluride Ski Ranches, San Miguel County,
Colorado

2. The subject property is classified as vacant (what type of property).

3. The County Assessor originally assigned the following actual value to the subject property for tax year 2003:

Land	\$	<u>319,200</u>	.00
Improvements	\$	<u> </u>	.00
Total	\$	<u>319,200</u>	.00

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

Land	\$	<u>304,000</u>	.00
Improvements	\$	<u> </u>	.00
Total	\$	<u>304,000</u>	.00

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

Land	\$	<u>288,800.00</u>
Improvements	\$	<u> .00</u>
Total	\$	<u>288,800.00</u>

6. The valuation, as established above, shall be binding only with respect to tax year 2003.

7. Brief narrative as to why the reduction was made:
Lot was subject to a 10% positive attribute adjustment for excess size. Further evidence presented by taxpayer reveals steep slope (topography) and building constraints on parcel. Excess size adjustment for lot with these constraints appears to be in error and adjustment is deemed warranted. Hence, 10% positive adjustment for size has been removed and a negative 5% adjustment for topography is applied consistent with similar property.

8. Both parties agree that the hearing scheduled before the Board of Assessment Appeals on April 7, 2004 (date) at 8:30 a.m. (time) be vacated or a hearing has not yet been scheduled before the Board of Assessment Appeals.

DATED this 18th day of February, 2004.

E.C. Gassman
Petitioner(s) or Agent or Attorney

Kevin J. Geiger
County Attorney for Respondent,
Board of Equalization

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Peggy O. Kanter
County Assessor

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