BOARD OF A STATE OF CO 1313 Sherman St Denver, Colorado	reet, Room 315	
Petitioner:		
WILLIAM J.	AND AMANDA J. CRONIN,	
v.		
Respondent:		
BOULDER CO	OUNTY BOARD OF EQUALIZATION	ON.
Attorney or Party	Without Attorney for the Petitioner:	Docket Number: 43066
Name: Address: Phone Number:	David J. Fesser, Esq. 516 Maxwell Avenue Boulder, CO 80304 (303) 823.5188	
	ORDER ON STIPULAT	ION

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.: R0050878-01

Category: Valuation Property Type: Residential

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:

\$135,500.00

Improvements:

<u>\$319,500.00</u>

Total:

\$455,000.00

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

DATED/MAILED this 4th day of December, 2004.

This decision was put on the record

December 3, 2004

I hereby certify that this is a true and correct copy of the decision of the Board of Assessment Appeals **BOARD OF ASSESSMENT APPEALS**

Karen E. Hart

Debra a

Debra A. Baumbach

BOARD OF ASSESSMENT APPEALS STATE OF COLORADO DOCKET NUMBER(s):

unty Account Numbers: IPU ATION (As To T:	Vear 2003 Actual	Value)	PAGE LOF?
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		D.A. T.	
itioner(s), CRONIN V	JILLIAM J & AMAN	DAJ	
OULDER COUNTY BO	ARD OF EQUALIZA	TION,	
spondent			
ntioner(s) and Responde	ant hereby enter into the	is Stipulation regarding th	ne tax year 2003 valuation of the subjecter based on this Stipulation.
			ior based on and Dapare.
Petitioner(s)and Re	spondent agree and st	pulate as follows:	
1. The property su	bject to this Stipulation	in is described as follows:	PER DEED 872216-17 08/24/87 BC
1R 5802 E 1/2 19372 N ST V		13-3N-71 1.33 ACS M/L	SIER PELE CIELLO IV COLL (C)
Assessor Tax			
2. The subject pro	perty is classified as r	esidential.	8 c p
3. The County As	ssessor assigned the fo	llowing actual value to the	subject property for tax year 2003:
3. The County 7 in			
	Land	\$ 135,500 \$ 465000	
	Improvements Total	\$ 600,500	The state of the s
		d of Equalization, the Bo	pard of Equalization valued the subjection
property as fol	lows: Land	\$ 135, 5 00	5
	Improvements	\$ 344,500	STALS
	Total	\$ 480,000	<u> </u>
After further following tax	review and negotiati year 2003 actual value	on, Petitioner(s) and Cou for the subject property:	inty Board of Equalization agree to t
	Land	\$ 13 5, 500	$\sim N$. \sim
	Improvements	\$ 319,500	(\/ 1 / (.
	Total	\$ 455,000	
			Petitioner's Initials

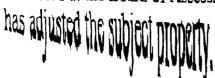
Docket Number:

County Schedule Numbers

STIPULATION (As To Tax Year 2003 Actual Value)

PAGE 2 OF 2

- 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: The County Board of Equalization reviewed the petitioner's evidence of equity within the subject neighborhood. This issue was not addressed at the County Board hearing as the petitioner did not attend that hearing. Equity is not an issue which may be addressed at the Board of Assessment Appeals. In the interest of fairness and equity the County Board



- 8. Both parties agree that the hearing scheduled before the Board of Assessment Appeals on December
- 9. This Agreement may be executed in any number of counterparts, each of which shall be deemed an original, and all of which shall constitute one and the same agreement.
- 10. This Agreement does not prohibit the Assessor from increasing or decreasing the value for the 2004 tax year due to unusual conditions. Unusual conditions are referenced in 39-1-104(11) (b) (I), Colorado Revised Statutes, and include installation of an on-site improvement, the ending of the economic life of an improvement with only salvage value remaining, the addition to or remodeling of a structure, a change of use of the land, creation of a condominium ownership, or any new regulations restricting or increasing the use of the land or a combination thereof.

Petitioner(s) of Attorney

3705 BIRIHUM DOUDAR CO

Telephone:

303-520-7766

MICHAEL KOERTJE #21921 Assistant County Attorney P. O. Box 471 Boulder, CO 80306-0471 Telephone (303) 441-3190

CINDY DOMENICO Boulder County Assessor

SAMUEL M. FORSYTH

Chief Deputy Assessor

P. O. Box 471

Boulder, CO 80306-0471 Telephone: (303) 441-4844