

<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>MELVIN KOELTZOW,</p> <p>v.</p> <p>Respondent:</p> <p>GILPIN COUNTY BOARD OF COMMISSIONERS.</p>	
<p>Attorney or Party Without Attorney for the Petitioner:</p> <p>Name: Melvin Koeltzow Address: 12385 W. 48th Avenue Wheat Ridge, CO 80033 Phone Number: 303.420.4607</p>	<p>Docket Number: 44148</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.: R000467

Category: Refund / Abatement Property Type: Residential
2. Petitioner is protesting the 2002 and 2003 actual value of the subject property.

3. The parties agreed that the 2002 and 2003 actual value of the subject property should be reduced to:

[PLEASE REFERENCE ATTACHED STIPULATION]

4. The Board concurs with the Stipulation.

ORDER:

Respondent is ordered to reduce the 2002 and 2003 actual value of the subject property, as set forth above.

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

DATED/MAILED this 26th day of March, 2005.

This decision was put on the record

March 24, 2005

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

Karen E. Hart

Debra A. Baumbach

Debra A. Baumbach

Keela K. Steele
Keela K. Steele



BOARD OF ASSESSMENT APPEALS STATE OF COLORADO

Docket Number: 44148

Single County Schedule Number: R000467

STIPULATION (As to Abatement/Refund for Tax Year 2002 & 2003)

Contiguous lot, being used in conjunction with the residential improvement,
is given the 7.96% assessment rate.

Petitioner,

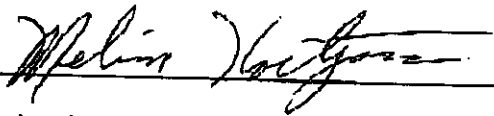
vs.

Gilpin

COUNTY BOARD OF COMMISSIONERS,

Respondent,

Melvin Koeltzow



Petitioner(s) and Respondent hereby enter into this Stipulation regarding the tax year 2002 & 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:

Parcel : 1711-282-00-030 SECT, TWN, RNG: 28-2S-72W DESC: NW 1/4 LESS
PARTS DEEDED IN 572/168 & 596/267

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

3. The County Assessor originally assigned the following actual value to the subject property for tax years 2002 & 2003 :

ACTUAL	2002	ASSESSED		ACTUAL 2003	ASSESSED
232,000		67,510	Land	\$ 229,160.00	66,460
n/a		n/a	Improvements	\$ n/a .00	n/a
232,800		67,510	Total	\$ 229,160.00	66,460

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

ACTUAL	2002	ASSESSED		ACTUAL 2003	ASSESSED
232,800		67,510	Land	\$ 229,160.00	66,460
n/a		n/a	Improvements	\$ n/a .00	n/a
232,800		67,510	Total	\$ 229,160.00	66,460

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5. After further review and negotiation, Petitioner(s) and County Board of Commissioners agree to the following tax year's 2002 & 2003 actual value for the subject property:

ACTUAL	2002	ASSESSED		ACTUAL	2003	ASSESSED	
232,800		21,300	(7.96%)	Land	\$ 229,160.00	18,240	(7.96%)
n/a		n/a		Improvements	\$ n/a.00	n/a	
232,800		21,300		Total	\$ 229,160.00	18,240	

6. The valuation, as established above, shall be binding only with respect to tax year's 2002 & 2003

7. Brief narrative as to why the reduction was made:
 39-1-102, C.R.S. "Residential land" means a parcel or contiguous parcels of land under common ownership upon which residential improvements are located and which is used as a unit in conjunction with the residential improvements located thereon. (Definition, 14.4) In accordance with this statute, the assessment rate was changed from 29.0% to 7.96%

8. Both parties agree that the hearing scheduled before the Board of Assessment Appeals on _____ (date) at _____ (time) be vacated or a hearing has not yet been scheduled before the Board of Assessment Appeals.

DATED this 10 day of March 2005

Melvin Koeltzow
 Petitioner(s) or Agent or Attorney
 Melvin Koeltzow

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 County Assessor
 Anne Schafer

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