

**BOARD OF ASSESSMENT APPEALS,  
STATE OF COLORADO**  
1313 Sherman Street, Room 315  
Denver, Colorado 80203

**Docket No.: 45103**

Petitioner:

**COLORADO HORSE PARK, INC.,**

v.

Respondent:

**DOUGLAS COUNTY BOARD OF EQUALIZATION.**

**ORDER ON STIPULATION**

**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.: R0431325**

**Category: Valuation      Property Type: Commercial**

2. Petitioner is protesting the 2005 property type classification, actual value of the subject property, and the allocation of value between commercial and residential classification.

3. The parties agreed that the 2005 actual value of the subject property should be changed to:

**Total Value:                      \$68,396**  
(Reference Attached Stipulation)

4. The parties agreed that the 2005 classification of the subject property should be changed to:

**Property Type:                      Agricultural**  
(Reference Attached Stipulation)

5. The Board concurs with the Stipulation.

**ORDER:**

Respondent is ordered to change the 2005 actual value of the subject property, as set forth above.

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

**DATED/MAILED** this 2<sup>nd</sup> day of April, 2007.

This decision was put on the record

March 30, 2007

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

Heather Wilcox  
Heather Wilcox

**BOARD OF ASSESSMENT APPEALS**

Karen E Hart  
Karen E. Hart

Debra A Baumbach  
Debra A. Baumbach



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**DOUGLAS COUNTY BOARD OF  
EQUALIZATION.**

Attorney for Respondent:

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Atty. Reg. #: 30037

Docket Number: **45103**

Schedule No.: **R0431325**

**STIPULATION (As to Tax Year 2005 Actual Value)**

Petitioner and Respondent hereby enter into this Stipulation regarding the tax year 2005 valuation of the subject property and jointly move the Board of Assessment Appeals to enter its order based on this Stipulation.

The Petitioner and Respondent agree and stipulate as follows:

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

Tract in N ½ NW ¼ & in NE ¼ NW ¼ 22-7-66, 25.307 AM/L

2. The subject property is classified as Commercial property.

3. The County Assessor originally assigned the following actual value on the subject property for tax year 2005:

Land	\$215,110
Improvements	\$ 67,687
Total	\$282,797

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

Land	\$215,110
Improvements	\$ 67,687
Total	\$282,797

5. After further review and negotiation, the Petitioner and the Douglas County Board of Equalization agree to the following tax year 2005 actual value for the subject property:

Land	\$ 709
Improvements	\$67,687
Total	\$68,396

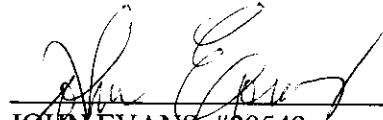
6. The valuations, as established above, shall be binding only with respect to tax year 2005.

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

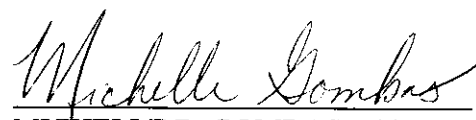
Further review of evidence of horse breeding on the subject property permitted reclassification to agricultural classification.

8. Both parties agree that the hearing scheduled before the Board of Assessment Appeals on October 30, 2006 at 8:30 a.m. be vacated.

DATED this 30<sup>th</sup> day of March, 2007.

  
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303-840-2431

Docket Number 45103

  
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