

BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203	Docket Number: 45198
Petitioner: LORNA L. MILLER , v. Respondent: LARIMER 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.: 1622305037

Category: Valuation Property Type: Vacant Land
2. Petitioner is protesting the 2005 actual value of the subject property.
3. The parties agreed that the 2005 actual value of the subject property should be reduced to:

Total Value: \$40,000

(Reference Attached Stipulation)
4. The Board concurs with the Stipulation.

ORDER:

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

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

DATED AND MAILED this 23rd day of March 2007.

BOARD OF ASSESSMENT APPEALS

This decision was put on record

March 21, 2007

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

Heather Wilcox

Heather Wilcox



**BOARD OF ASSESSMENT APPEALS
STATE OF COLORADO**

Docket Number(s): 45198
County Schedule Number : R0502715

STIPULATION (As To Tax Year 2005 Actual Value)-

MILLER, LORNA L

vs.

LARIMER COUNTY BOARD OF EQUALIZATION,
Respondent

COUNTY CLERK
LARIMER COUNTY
10/10/05

Petitioner(s) and Respondent hereby enter into this stipulation regarding the 2005 tax year valuation of the subject property. Petitioner(s) and Respondent 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:
LOT 37, CEDAR PK 6TH FILING REPLAT
2. The subject property is classified as a Vacant Residential property.
3. The County Assessor originally assigned the following actual value to the subject property:

Land	\$	78,300
Improvements	\$	0
Total	\$	<u>78,300</u>

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

Land	\$	55,000
Improvements	\$	0
Total	\$	<u>55,000</u>

5. After further review and negotiation, the Petitioner(s) and County Board of Equalization agree to the following actual value for tax year 2005.

Land	\$	40,000
Improvements	\$	0
Total	\$	<u>40,000</u>

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:

Petitioner presented documentation including photographs of the lot in question. The sixth filing of Cedar Park was most affected by the Bobcat fire and is still recovering. When reviewing only sales affected by the fire a lower value is indicated.

8. Both parties agree that the hearing scheduled before the Board of Assessment Appeals on May, 30, 2007 be vacated.

DATED this 20 day of March, 2007

Lorna L. Miller

Petitioner(s) Representative

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Karen A. Wagner

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