

<p><b>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO</b> 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p><b>MARCELLA LARSEN/MARCELLA LARSEN, TRUSTEE</b></p> <p>v.</p> <p>Respondent:</p> <p><b>PITKIN COUNTY BOARD OF EQUALIZATION.</b></p>	<p><b>Docket No.: 45283</b></p>
<p><b>ORDER</b></p>	

**THIS MATTER** came before the Board of Assessment Appeals on April 26, 2006, Diane M. DeVries and Karen E. Hart presiding. Petitioner was not represented at the hearing. Respondent was represented by Christopher G. Seldin, Esq. Petitioner is protesting the 2005 actual value of the subject property.

**PROPERTY DESCRIPTION:**

Subject property is described as follows:

**1959 Maroon Creek Road, Aspen, Colorado  
(Pitkin County Schedule No. R009807)**

**FINDINGS OF FACT:**

1. The parties stipulated to a total actual value of \$5,780,000.00 for tax year 2005 allocated as follows:

Land	\$3,000,000.00
Improvements	<u>2,780,000.00</u>
Total	\$5,780,000.00

**ORDER:**

Respondent is ordered to reduce the actual value of the subject property to \$5,780,000.00 for tax year 2005.

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

**DATED and MAILED** this 1<sup>st</sup> day of May 2006.

**BOARD OF ASSESSMENT APPEALS**

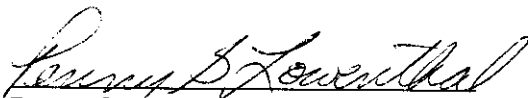
  
\_\_\_\_\_  
Diane M. DeVries

  
\_\_\_\_\_  
Karen E. Hart

This decision was put on the record

April 26, 2006

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

  
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Penny S. Lowenthal

