

<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>JOHN T. AND JOYANN J. STRACHAN,</b></p> <p>v.</p> <p>Respondent:</p> <p><b>LARIMER COUNTY BOARD OF COMMISSIONERS.</b></p>	<p><b>Docket No.: 45898</b></p>
<p><b>ORDER ON STIPULATION</b></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.: R0593575**

**Category: Abatement                      Property Type: Vacant Land**
2. Petitioner is protesting the 2004 classification of the subject property.
3. The parties agreed that the 2004 classification of the subject property should be changed to:
 

Property Type: Vacant Residential

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

**ORDER:**

Respondent is ordered to change the 2004 classification of the subject property to vacant residential, as set forth above.

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

**DATED/MAILED** this 7th day of July, 2007.

This decision was put on the record

July 6, 2007

**BOARD OF ASSESSMENT APPEALS**

*Karen E Hart*

Karen E. Hart

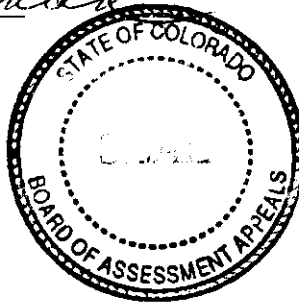
I hereby certify that this is a true and correct copy of the decision of the Board of Assessment Appeals

*Debra A. Baumbach*

Debra A. Baumbach

*Marian Brennan*

Marian Brennan



**BOARD OF ASSESSMENT APPEALS  
STATE OF COLORADO**

Docket Number(s): 45898  
County Schedule Number : R0593575

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**STIPULATION (As To Tax Year 2004 Actual Value and ASSESSMENT RATE)-**

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**STRACHAN, JOHN T/JOYANN J**

vs.

LARIMER COUNTY BOARD OF EQUALIZATION,  
Respondent

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Petitioner(s) and Respondent hereby enter into this stipulation regarding the 2004 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 17, SPRING GULCH RANCH EST 2ND
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 being assessed at the vacant land rate:

Land	\$	245,900
Improvements	\$	<u>                    </u>
Total	\$	245,900

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

Land	\$	245,900
Improvements	\$	<u>                    </u>
Total	\$	245,900

5. After further review and negotiation, the Petitioner(s) and County Board of Equalization agree to the following actual value for tax year 2004 and recognize that statute does allow the assessor to qualify this lot for the *residential assessment rate*.

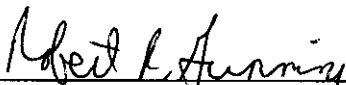
Land	\$	245,900
Improvements	\$	
Total	\$	<u>245,900</u>

6. The valuation and assessment rate, as established above, shall be binding only with respect to tax year 2004.
7. Brief narrative as to why the change was made:

The Larimer County Assessor recognizes that adjoining parcels may be appraised either separately or together and as the lot in question is used in conjunction with the petitioner's adjoining parcel and residence the assessor has determined that it does qualify for the residential assessment rate per 39-5-104 CRS

8. Both parties agree that the hearing scheduled before the Board of Assessment Appeals on July 16, 2007 be vacated.

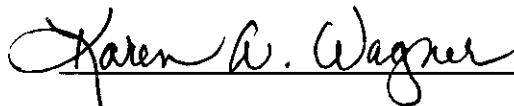
DATED this 21 day of May, 2007



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