

<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p>	<p>Docket Number: 46163</p>
<p>Petitioner: DAVID R. AND CHRISTINA A. EASON ,</p> <p>v.</p> <p>Respondent: BOULDER COUNTY BOARD OF EQUALIZATION.</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.: R0128006

Category: Valuation Property Type: Residential
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: \$70,000

(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 Boulder County Assessor is directed to change his/her records accordingly.

DATED AND MAILED this 15th day of November 2006.

BOARD OF ASSESSMENT APPEALS

This decision was put on record

November 14, 2006

Karen E Hart

Karen E. Hart

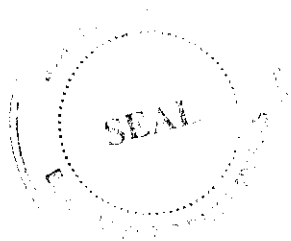
I hereby certify that this is a true and correct copy of the decision of the Board of Assessment Appeals.

Debra A. Baumbach

Debra A. Baumbach

Heather Wilcox

Heather Wilcox



BOARD OF ASSESSMENT APPEALS
STATE OF COLORADO
DOCKET NUMBER(s): 46163

Account Number(s): R0128006

STIPULATION (As To Tax Year 2005 Actual Value)

PAGE 1 OF 2

David R. and Christina A. Eason

Petitioner(s),

vs.

BOULDER COUNTY BOARD OF EQUALIZATION,

Respondent.

Petitioner(s) 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.

Petitioner(s) and Respondent agree and stipulate as follows:

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

LOT 3 & W 15FT OF LOT 2 BLK 9 FLORAL PARK & VAC ALLEY ADJ ON SOUTH SPLIT
FROM ID 2615 PER DEED 1735017 BCR PROPERTY ADDRESS: 001636 COLUMBINE AV
BOULDER

2. The subject property is classified as Residential Vacant Land.
3. The County Assessor assigned the following actual value to the subject property for tax year 2005:
Total \$ 425,000
4. After a timely appeal to the Board of Equalization, the Board of Equalization valued the subject property as follows:
Total \$ 425,000
5. After further review and negotiation, Petitioner(s) and County Board of Equalization agree to the tax year 2005 actual value for the subject property:

Total \$ 70,000

Petitioner's Initials DE RE

Date 4/3/06

Docket Number: 46163

Account Number(s): R0128006

STIPULATION (As To Tax Year 2005 Actual Value)

6. The valuation, as established above, shall be binding only with respect to tax year 2005.
7. Brief narrative as to why the reduction was made: The subject property has been determined by the City of Boulder Planning Department to be a legal building site after it was split from an adjacent property, which split was conveyed and recorded in 1998. The owner agrees to convey the subject property along with the adjacent home (County ID # R0002615) in a quit-claim deed, effectively merging these two sites to the unified legal description which was of the record prior to 1998. The Boulder County Board of Equalization agrees to recognize that merger, and to value the merged property as a single-family residence on a 19,328 square foot site. The contributed value of the excess land to the agreed stipulated value of the home will be \$70,000, yielding a total value of the home on a 19,328 square foot lot to be \$600,000.
8. Both parties agree that the hearing scheduled before the Board of Assessment Appeals on November 21, 2006, at 1:00 pm, be vacated.
9. This Agreement may be executed in any number of counterparts, each of which shall be deemed an original, and all of which shall constitute one and the same agreement.

DATED this 6th day of November, 2006.

[Signature]
Petitioner(s) or Attorney

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[Signature]
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CINDY DOMENICO
Boulder County Assessor
By: [Signature]
SAMUEL M. FORSYTH
Chief Deputy Assessor
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