

<b>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO</b> 1313 Sherman Street, Room 315 Denver, Colorado 80203	<b>Docket Number: 48079</b>
Petitioner: <b>VIRGINIA W. SAMPSON TRUSTEE ET AL,</b>  v.  Respondent: <b>LARIMER COUNTY BOARD OF EQUALIZATION.</b>	
<b>ORDER ON STIPULATION</b>	

**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.: R1142666**  
     **Category: Valuation      Property Type: Vacant Land**
2. Petitioner is protesting the 2007 actual value of the subject property.
3. The parties agreed that the 2007 actual value of the subject property should be reduced to:  
     **Total Value:            \$63,000**  
     (Reference Attached Stipulation)
4. The Board concurs with the Stipulation.

**ORDER:**

Respondent is ordered to reduce the 2007 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 29th day of April 2008.

**BOARD OF ASSESSMENT APPEALS**

This decision was put on record  
April 28, 2008

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

Toni Rigirozzi  
Toni Rigirozzi



**BOARD OF ASSESSMENT APPEALS  
STATE OF COLORADO**

Docket Number(s): 48079  
County Schedule Number : R1142666

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**STIPULATION (As To Tax Year 2007 Actual Value)-**

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**SAMPSON FAMILY TRUST**  
Petitioner

vs.

**LARIMER COUNTY BOARD OF EQUALIZATION,**  
Respondent

2009 APR 24 PM 12:24  
CLERK OF BOARD OF ASSESSMENT APPEALS

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Petitioner(s) and Respondent hereby enter into this stipulation regarding the 2007 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:

SW 1/4 OF NW 1/4 22-5-72 (SPLIT FROM 25210 00 020)

2. The subject property is classified as a Vacant Land property.

3. The County Assessor originally assigned the following actual value to the subject property:

Land	\$	250,000
Improvements	\$	<u>0</u>
Total	\$	<u>250,000</u>

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

Land	\$	150,000
Improvements	\$	<u>0</u>
Total	\$	<u>150,000</u>

5. After further review and negotiation, the Petitioner(s) and County Board of Equalization agree to the following actual value for tax year 2007.

Land	\$	63,000
Improvements	\$	0
Total	\$	<u>63,000</u>

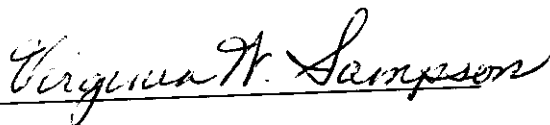
6. The valuations, as established above, shall be binding only with respect to tax year 2007.
7. Brief narrative as to why the reduction was made:

**CHANGE OF ASSESSMENT RATE AND VALUE**

Petitioner submitted further information and determined with the Assessor staff that a \$63,000 value at the Residential Improved assessment rate would most accurately reflect the property's use and value. This would also help to correctly group the property for future valuations.

8. Both parties agree that the hearing scheduled before the Board of Assessment Appeals on N/A be vacated.

DATED this 12th day of March 2008

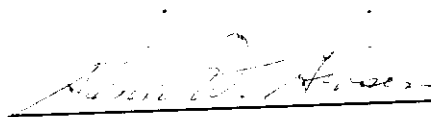


Petitioner(s) Representative

Address:

SAMPSON FAMILY TRUST

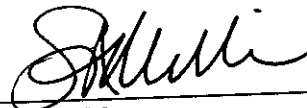
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