

<b>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO</b> 1313 Sherman Street, Room 315 Denver, Colorado 80203	<b>Docket Number: 48109</b>
Petitioner: <b>LESTER L. &amp; MYRNA J. PETTERA ,</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.: R1463683**

**Category: Valuation      Property Type: Residential**
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:            \$222,800**

(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 14th day of March 2008.

**BOARD OF ASSESSMENT APPEALS**

This decision was put on record

March 13, 2008

*Karen E Hart*

Karen E. Hart

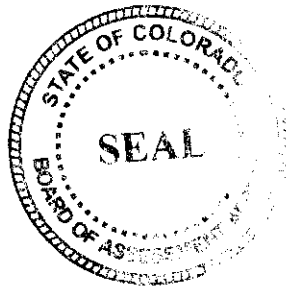
I hereby certify that this is a true and correct copy of the decision of the Board of Assessment Appeals.

*Debra A. Baumbach*

Debra A. Baumbach

*Toni Rigirozzi*

Toni Rigirozzi



**BOARD OF ASSESSMENT APPEALS  
STATE OF COLORADO**

Docket Number(s): 48109  
County Schedule Number : R1463683

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

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**Lester L. and Myrna J. Pettera**  
Petitioner

vs.

**LARIMER COUNTY BOARD OF EQUALIZATION,**  
Respondent

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STATE OF COLORADO  
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:  
Lot 36, Blk 1, Emerald Glen PUD, 4<sup>th</sup> SUB, LOV
2. The subject property is classified as a Residential property.
3. The County Assessor originally assigned the following actual value to the subject property:

Land	\$	49,700
Improvements	\$	<u>179,700</u>
Total	\$	229,400

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

Land	\$	49,700
Improvements	\$	<u>179,700</u>
Total	\$	229,400

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	\$	49,700
Improvements	\$	173,100
Total	\$	<u>222,800</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:  
After further consideration of the evidence presented by the petitioner, the Assessor's office agrees a value of \$222,800 is a fair market value based on the circumstances surrounding the subject property.
8. Both parties agree that the hearing scheduled before the Board of Assessment Appeals on May 28, 2008 be vacated.

DATED this 11<sup>th</sup> day of March 2008

*[Signature]*  
*Myma J. Petter*

Petitioner(s) Representative

Address:

4151 Stoneham Cir  
Loveland CO 80538

*[Signature]*

GLENN W. GIBSON, CHAIR OF THE  
LARIMER COUNTY BOARD OF EQUALIZATION

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*[Signature]*

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