

<b>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO</b> 1313 Sherman Street, Room 315 Denver, Colorado 80203	<b>Docket Number: 48576</b>
Petitioner: <b>ROBERT ROWLING ,</b>  v. Respondent: <b>EAGLE 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.: R052010**

**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:            \$8,000,000**

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

**DATED AND MAILED** this 29th day of February 2008.

**BOARD OF ASSESSMENT APPEALS**

This decision was put on record

February 28, 2008

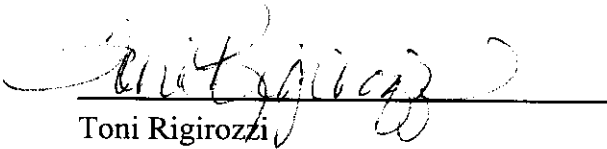


Karen E. Hart

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



Debra A. Baumbach



Toni Rigiroszi



BOARD OF ASSESSMENT APPEALS  
STATE OF COLORADO

Docket Number: 48576  
Single County Schedule Number: R052010

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STIPULATION (As to Tax Year 2007 Actual Value)

**ROBERT ROWLING,**

Petitioner,

vs.

**EAGLE COUNTY BOARD OF EQUALIZATION,**

Respondent.

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STATE OF COLORADO  
BOARD OF ASSESSMENT APPEALS  
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Petitioner and Respondent hereby enter into this Stipulation regarding the tax year 2007 valuation of the subject property, and jointly move the Board of Assessment Appeals to enter its order based on this stipulation.

Petitioner and Respondent agree and stipulate as follows:

1. The property subject to this stipulation is described as:

**2500 Cresta Road, Edwards, Colorado**

2. The subject property is classified as **Single Family Residential**
3. The County Assessor originally assigned the following actual value to the subject property for tax year 2007:

Land	\$2,450,000.00
Improvements	\$7,071,650.00
Total	\$9,521,650.00

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

Land	\$1,113,000.00
Improvements	\$8,162,000.00
Total	\$9,275,000.00

5. After review and negotiation, Petitioner and County Board of Equalization agree to the following tax year 2007 actual value for the subject property:

Land	\$1,113,000.00
Improvements	\$6,887,000.00
Total	\$8,000,000.00

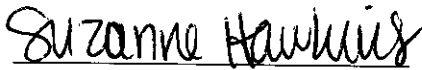
6. Brief narrative as to why the reduction was made:

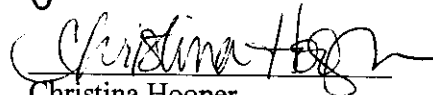
**After reviewing the time adjusted sales from January 1, 2005 through June 30, 2006, it was determined that the valuation should be lowered.**

7. The valuation, as established above, shall be binding only with respect to tax year 2007.

8. A hearing has been scheduled before the Board of Assessment Appeals for April 3, 2008 at 3:00 p.m.

Dated this 14<sup>th</sup> day of February, 2008.

  
Suzanne Hawkins  
Paradigm Tax Group, LLC  
14800 Landmark #240  
Dallas, TX 75254

  
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Equalization  
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Docket Number 48576  
File No. G-2007-65