

<b>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO</b> 1313 Sherman Street, Room 315 Denver, Colorado 80203	<b>Docket Number: 48592</b>
Petitioner: <b>POPLAR PROPERTIES ASSOCIATES,</b>  v.  Respondent: <b>COSTILLA 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.: 70211060+3**

**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:            \$29,000**

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

**DATED AND MAILED** this 26th day of August 2008.

**BOARD OF ASSESSMENT APPEALS**

This decision was put on record

August 22, 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: 48592

Multiple County Schedule Numbers: (As Set Forth in the Attached)

---

STIPULATION (As to Tax Year 2007 Actual Value)

---

POPLAR PROPERTIES ASSOCIATES

Petitioner

vs.

COSTILLA COUNTY BOARD OF EQUALIZATION,

Respondent.

---

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

1. The Properties subject to this Stipulation are described as set forth in the County Schedule Numbers on the Attachments to this Stipulation.
2. The subject properties are classified as VACANT LAND (what type).
3. Attachment A reflects the actual values of the subject properties, as assigned by the Assessor for tax year 2007.
4. Attachment B reflects the actual values of the subject properties after a timely appeal, as assigned by the Board of Equalization.
5. After further review and negotiation, the Petitioner(s) and Respondent agree to the tax year 2007 actual values of the subject properties, as shown on Attachment C.
6. The valuations, as established on Attachment C, shall be binding with respect to only tax year 2007.

2008 NOV 22 PM 1:25

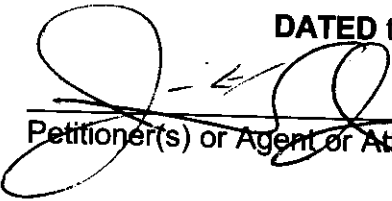
2008 NOV 22 PM 1:25

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

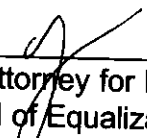
INSPECTION OF PROPERTIES INDICATED THAT SUBJECT LOTS DO NOT  
HAVE THE SAME AMMENITIES OF HIGHER PRICED LOTS.

8. Both parties agree that the hearing scheduled before the Board of Assessment Appeals on AUGUST 14, 2008 (date) at 1:00 PM (time) be vacated or a hearing has not yet been scheduled before the Board of Assessment Appeals.

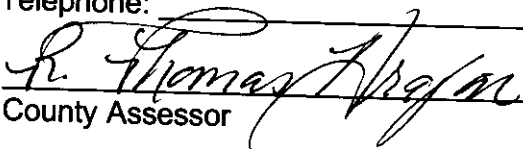
DATED this 8TH day of AUGUST, 2008.

  
\_\_\_\_\_  
Petitioner(s) or Agent or Attorney

Address: Poplar Properties Assoc.  
James Harris, Managing Partner  
P.O. Box 11408  
CHARLOTTE, NC 28220  
Telephone: 704-335-9109

  
\_\_\_\_\_  
County Attorney for Respondent,  
Board of Equalization

Address:  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Telephone:  
  
\_\_\_\_\_  
County Assessor

Address:  
400 GASPER ST. STE.#401  
P.O. BOX 172  
SAN LUIS, CO 81152  
Telephone: 719-672-3642

Docket Number 48592

**ATTACHMENT A**  
Actual Values as assigned by the Assessor

Docket Number 48592

<u>Schedule Number</u>	<u>Land Value</u>	<u>Improvement Value</u>	<u>Total Actual Value</u>
70211060	\$ 14,000 .00	\$ 0 .00	\$ 14,000 .00
70214900	\$ 8,800 .00	\$ 0 .00	\$ 8,800 .00
70215890	\$ 8,800 .00	\$ 0 .00	\$ 8,800 .00
70262810	\$ 8,800 .00	\$ 0 .00	\$ 8,800 .00
	\$ .00	\$ .00	\$ 0 .00
	\$ .00	\$ .00	\$ 0 .00
	\$ .00	\$ .00	\$ 0 .00
	\$ .00	\$ .00	\$ 0 .00
	\$ .00	\$ .00	\$ 0 .00
	\$ .00	\$ .00	\$ 0 .00
	\$ .00	\$ .00	\$ 0 .00
	\$ .00	\$ .00	\$ 0 .00
	\$ .00	\$ .00	\$ 0 .00
	\$ .00	\$ .00	\$ 0 .00
	\$ .00	\$ .00	\$ 0 .00
	\$ .00	\$ .00	\$ 0 .00
	\$ .00	\$ .00	\$ 0 .00
	\$ .00	\$ .00	\$ 0 .00
	\$ .00	\$ .00	\$ 0 .00
	\$ .00	\$ .00	\$ 0 .00
	\$ .00	\$ .00	\$ 0 .00
	\$ .00	\$ .00	\$ 0 .00
	\$ .00	\$ .00	\$ 0 .00
	\$ .00	\$ .00	\$ 0 .00
	\$ .00	\$ .00	\$ 0 .00
<b>TOTAL:</b>	\$ 0 .00	\$ 0 .00	\$ 0 .00

## ATTACHMENT B

Actual Values as assigned by the County Board of Equalization after a timely appeal

Docket Number 48592

<u>Schedule Number</u>	<u>Land Value</u>	<u>Improvement Value</u>	<u>Total Actual Value</u>
70211060	\$ 14,000.00	\$ 0.00	\$ 14,000.00
70214900	\$ 8,800.00	\$ 0.00	\$ 8,800.00
70215890	\$ 8,800.00	\$ 0.00	\$ 8,800.00
70262810	\$ 8,800.00	\$ 0.00	\$ 8,800.00
	\$ .00	\$ .00	\$ 0.00
	\$ .00	\$ .00	\$ 0.00
	\$ .00	\$ .00	\$ 0.00
	\$ .00	\$ .00	\$ 0.00
	\$ .00	\$ .00	\$ 0.00
	\$ .00	\$ .00	\$ 0.00
	\$ .00	\$ .00	\$ 0.00
	\$ .00	\$ .00	\$ 0.00
	\$ .00	\$ .00	\$ 0.00
	\$ .00	\$ .00	\$ 0.00
	\$ .00	\$ .00	\$ 0.00
	\$ .00	\$ .00	\$ 0.00
	\$ .00	\$ .00	\$ 0.00
	\$ .00	\$ .00	\$ 0.00
	\$ .00	\$ .00	\$ 0.00
	\$ .00	\$ .00	\$ 0.00
	\$ .00	\$ .00	\$ 0.00
	\$ .00	\$ .00	\$ 0.00
	\$ .00	\$ .00	\$ 0.00
	\$ .00	\$ .00	\$ 0.00
	\$ .00	\$ .00	\$ 0.00
	\$ .00	\$ .00	\$ 0.00
	\$ .00	\$ .00	\$ 0.00
	\$ .00	\$ .00	\$ 0.00
	\$ .00	\$ .00	\$ 0.00
	\$ .00	\$ .00	\$ 0.00
	\$ .00	\$ .00	\$ 0.00
	\$ .00	\$ .00	\$ 0.00
<b>TOTAL:</b>	\$ 0.00	\$ 0.00	\$ 0.00

**ATTACHMENT C**  
**Actual Values as agreed to by all Parties**

Docket Number 48592

<u>Schedule Number</u>	<u>Land Value</u>	<u>Improvement Value</u>	<u>Total Actual Value</u>
70211060	\$ 9,000.00	\$ 0.00	\$ 9,000.00
70214900	\$ 7,500.00	\$ 0.00	\$ 7,500.00
70215890	\$ 7,500.00	\$ 0.00	\$ 7,500.00
70262810	\$ 5,000.00	\$ 0.00	\$ 5,000.00
	\$ .00	\$ .00	\$ 0.00
	\$ .00	\$ .00	\$ 0.00
	\$ .00	\$ .00	\$ 0.00
	\$ .00	\$ .00	\$ 0.00
	\$ .00	\$ .00	\$ 0.00
	\$ .00	\$ .00	\$ 0.00
	\$ .00	\$ .00	\$ 0.00
	\$ .00	\$ .00	\$ 0.00
	\$ .00	\$ .00	\$ 0.00
	\$ .00	\$ .00	\$ 0.00
	\$ .00	\$ .00	\$ 0.00
	\$ .00	\$ .00	\$ 0.00
	\$ .00	\$ .00	\$ 0.00
	\$ .00	\$ .00	\$ 0.00
	\$ .00	\$ .00	\$ 0.00
	\$ .00	\$ .00	\$ 0.00
	\$ .00	\$ .00	\$ 0.00
	\$ .00	\$ .00	\$ 0.00
	\$ .00	\$ .00	\$ 0.00
	\$ .00	\$ .00	\$ 0.00
	\$ .00	\$ .00	\$ 0.00
	\$ .00	\$ .00	\$ 0.00
	\$ .00	\$ .00	\$ 0.00
	\$ .00	\$ .00	\$ 0.00
	\$ .00	\$ .00	\$ 0.00
	\$ .00	\$ .00	\$ 0.00
	\$ .00	\$ .00	\$ 0.00
<b>TOTAL:</b>	\$ 29,000.00	\$ 0.00	\$ 29,000.00