

<b>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO</b> 1313 Sherman Street, Room 315 Denver, Colorado 80203	<b>Docket Number: 52371</b>
Petitioner: <b>CVR PROPERTIES, LTD</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 apart of this decision.

**FINDINGS OF FACT AND CONCLUSIONS:**

1. Subject property is described as follows:

**County Schedule No.: 71100060+31**

**Category: VALUATION**

**Property Type: VACANT**

2. Petitioner is protesting the 2009 actual property type of the subject property.
3. The parties agreed that the 2009 value of the subject property should be reduced to:

**Total Value: \$28,550.00**

(Reference Attached Stipulation)

4. The parties agreed that the 2009 actual property type of the subject property should be reclassified and should be :

**Property Type: AGRICULTURAL**

(Reference Attached Stipulation)

5. The Board concurs with the Stipulation.

**ORDER:**

Respondent is ordered to reduce the 2009 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 27 day of January 2010.

**BOARD OF ASSESSMENT APPEALS**

*Karen E Hart*

Karen E. Hart

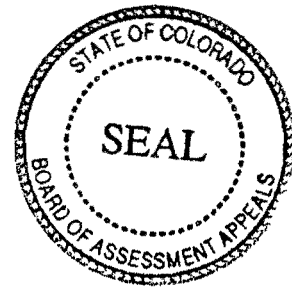
*Debra A. Baumbach*

Debra A. Baumbach

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

*[Handwritten Signature]*

Cara McKeller



STATE OF COLORADO  
BOARD OF ASSESSMENT APPEALS

2011 JAN 19 AM 8:10

BOARD OF ASSESSMENT APPEALS  
STATE OF COLORADO

Docket Number: 52371

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

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STIPULATION (As to Abatement/Refund for Tax Year 2009)

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CVR PROPERTIES LTD

Petitioner

vs.

COSTILLA COUNTY BOARD OF COMMISSIONERS,

Respondent.

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Petitioner(s) and Respondent hereby enter into this Stipulation regarding the tax year 2009 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:

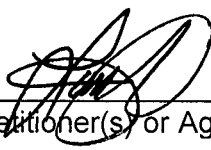
1. The Properties subject to this Stipulation are described as set forth in the County Schedule Numbers on the Attachments to this Stipulation.
2. The subject properties are classified as VACANT (what type).
3. Attachment A reflects the actual values of the subject properties, as assigned by the Assessor for tax year 2009.
4. Attachment B reflects the actual values of the subject properties after a timely appeal, as assigned by the Board of Commissioners.
5. After further review and negotiation, the Petitioner(s) and Respondent agree to the tax year 2009 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 2009.

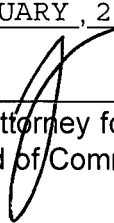
7. Brief narrative as to why the reduction was made:  
SEE ATTACHMENT D

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

8. Both parties agree that the hearing scheduled before the Board of Assessment Appeals on \_\_\_\_\_ (date) at \_\_\_\_\_ (time) be vacated or a hearing has not yet been scheduled before the Board of Assessment Appeals.

DATED this 11<sup>th</sup> day of JANUARY, 2010.

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

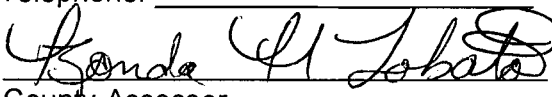
  
\_\_\_\_\_  
County Attorney for Respondent,  
Board of Commissioners

Address:  
Larry Harvey  
5290 DTC Parkway, #150  
Englewood, CO 80111

Address:  
EDWIN LOBATO  
PO BOX 100  
SAN LUIS, CO 81152

Telephone: 303 220-7810

Telephone: 719 672 3372

  
\_\_\_\_\_  
County Assessor

Address:  
RONDA M LOBATO  
PO BOX 344  
SAN LUIS, CO 81152  
Telephone: 719 672 3642

Docket Number 52371

**ATTACHMENT A**

Actual Values as assigned by the Assessor

Docket Number 52371

<u>Schedule Number</u>	<u>Land Value</u>	<u>Improvement Value</u>	<u>Total Actual Value</u>
<u>71100060</u>	<u>\$ 5,000.00</u>	<u>\$ .00</u>	<u>\$ 5,000.00</u>
<u>71100070</u>	<u>\$ 5,000.00</u>	<u>\$ .00</u>	<u>\$ 5,000.00</u>
<u>71100121</u>	<u>\$ 5,000.00</u>	<u>\$ .00</u>	<u>\$ 5,000.00</u>
<u>71100180</u>	<u>\$ 5,000.00</u>	<u>\$ .00</u>	<u>\$ 5,000.00</u>
<u>71100430</u>	<u>\$ 5,000.00</u>	<u>\$ .00</u>	<u>\$ 5,000.00</u>
<u>71100540</u>	<u>\$ 5,000.00</u>	<u>\$ .00</u>	<u>\$ 5,000.00</u>
<u>71100700</u>	<u>\$ 5,000.00</u>	<u>\$ .00</u>	<u>\$ 5,000.00</u>
<u>71101010</u>	<u>\$ 5,000.00</u>	<u>\$ .00</u>	<u>\$ 5,000.00</u>
<u>71101080</u>	<u>\$ 5,000.00</u>	<u>\$ .00</u>	<u>\$ 5,000.00</u>
<u>71101210</u>	<u>\$ 10,000.00</u>	<u>\$ .00</u>	<u>\$ 10,000.00</u>
<u>71101340</u>	<u>\$ 5,000.00</u>	<u>\$ .00</u>	<u>\$ 5,000.00</u>
<u>71101420</u>	<u>\$ 5,000.00</u>	<u>\$ .00</u>	<u>\$ 5,000.00</u>
<u>71101910</u>	<u>\$ 5,000.00</u>	<u>\$ .00</u>	<u>\$ 5,000.00</u>
<u>71101920</u>	<u>\$ 5,000.00</u>	<u>\$ .00</u>	<u>\$ 5,000.00</u>
<u>71101980</u>	<u>\$ 5,000.00</u>	<u>\$ .00</u>	<u>\$ 5,000.00</u>
<u>71101990</u>	<u>\$ 5,000.00</u>	<u>\$ .00</u>	<u>\$ 5,000.00</u>
<u>71102130</u>	<u>\$ 5,000.00</u>	<u>\$ .00</u>	<u>\$ 5,000.00</u>
<u>71102470</u>	<u>\$ 5,000.00</u>	<u>\$ .00</u>	<u>\$ 5,000.00</u>
<u>71102491</u>	<u>\$ 5,000.00</u>	<u>\$ .00</u>	<u>\$ 5,000.00</u>
<u>71102680</u>	<u>\$ 5,000.00</u>	<u>\$ .00</u>	<u>\$ 5,000.00</u>
<u>71102730</u>	<u>\$ 5,000.00</u>	<u>\$ .00</u>	<u>\$ 5,000.00</u>
<u>71102750</u>	<u>\$ 5,000.00</u>	<u>\$ .00</u>	<u>\$ 5,000.00</u>
<u>71102760</u>	<u>\$ 5,000.00</u>	<u>\$ .00</u>	<u>\$ 5,000.00</u>
<b>TOTAL:</b>	<u>\$ .00</u>	<u>\$ .00</u>	<u>\$ .00</u>

**ATTACHMENT A**

Actual Values as assigned by the Assessor

Docket Number 52371

<u>Schedule Number</u>	<u>Land Value</u>	<u>Improvement Value</u>	<u>Total Actual Value</u>
<u>71102770</u>	<u>\$ 10,000 .00</u>	<u>\$ .00</u>	<u>\$ 10,000 .00</u>
<u>71102860</u>	<u>\$ 5,000 .00</u>	<u>\$ .00</u>	<u>\$ 5,000 .00</u>
<u>71103140</u>	<u>\$ 5,000 .00</u>	<u>\$ .00</u>	<u>\$ 5,000 .00</u>
<u>71103150</u>	<u>\$ 5,000 .00</u>	<u>\$ .00</u>	<u>\$ 5,000 .00</u>
<u>71103270</u>	<u>\$ 5,000 .00</u>	<u>\$ .00</u>	<u>\$ 5,000 .00</u>
<u>71104390</u>	<u>\$ 5,000 .00</u>	<u>\$ .00</u>	<u>\$ 5,000 .00</u>
<u>71105210</u>	<u>\$ 5,000 .00</u>	<u>\$ .00</u>	<u>\$ 5,000 .00</u>
<u>71105490</u>	<u>\$ 5,000 .00</u>	<u>\$ .00</u>	<u>\$ 5,000 .00</u>
<u>71105570</u>	<u>\$ 2,460,000 .00</u>	<u>\$ .00</u>	<u>\$ 2,460,000 .00</u>
<u></u>	<u>\$ .00</u>	<u>\$ .00</u>	<u>\$ 0 .00</u>
<u></u>	<u>\$ .00</u>	<u>\$ .00</u>	<u>\$ 0 .00</u>
<u></u>	<u>\$ .00</u>	<u>\$ .00</u>	<u>\$ 0 .00</u>
<u></u>	<u>\$ .00</u>	<u>\$ .00</u>	<u>\$ 0 .00</u>
<u></u>	<u>\$ .00</u>	<u>\$ .00</u>	<u>\$ 0 .00</u>
<u></u>	<u>\$ .00</u>	<u>\$ .00</u>	<u>\$ 0 .00</u>
<u></u>	<u>\$ .00</u>	<u>\$ .00</u>	<u>\$ 0 .00</u>
<u></u>	<u>\$ .00</u>	<u>\$ .00</u>	<u>\$ 0 .00</u>
<u></u>	<u>\$ .00</u>	<u>\$ .00</u>	<u>\$ 0 .00</u>
<u></u>	<u>\$ .00</u>	<u>\$ .00</u>	<u>\$ 0 .00</u>
<u></u>	<u>\$ .00</u>	<u>\$ .00</u>	<u>\$ 0 .00</u>
<u></u>	<u>\$ .00</u>	<u>\$ .00</u>	<u>\$ 0 .00</u>
<u></u>	<u>\$ .00</u>	<u>\$ .00</u>	<u>\$ 0 .00</u>
<u></u>	<u>\$ .00</u>	<u>\$ .00</u>	<u>\$ 0 .00</u>
<u></u>	<u>\$ .00</u>	<u>\$ .00</u>	<u>\$ 0 .00</u>
<u></u>	<u>\$ .00</u>	<u>\$ .00</u>	<u>\$ 0 .00</u>
<b>TOTAL:</b>	<u>\$ 2,625,000 .00</u>	<u>\$ .00</u>	<u>\$ 2,625,000 .00</u>

## ATTACHMENT B

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

Docket Number 52371

<u>Schedule Number</u>	<u>Land Value</u>	<u>Improvement Value</u>	<u>Total Actual Value</u>
<u>71100060</u>	<u>\$ 5,000 .00</u>	<u>\$ .00</u>	<u>\$ 5,000 .00</u>
<u>71100070</u>	<u>\$ 5,000 .00</u>	<u>\$ .00</u>	<u>\$ 5,000 .00</u>
<u>71100121</u>	<u>\$ 5,000 .00</u>	<u>\$ .00</u>	<u>\$ 5,000 .00</u>
<u>71100180</u>	<u>\$ 5,000 .00</u>	<u>\$ .00</u>	<u>\$ 5,000 .00</u>
<u>71100430</u>	<u>\$ 5,000 .00</u>	<u>\$ .00</u>	<u>\$ 5,000 .00</u>
<u>71100540</u>	<u>\$ 5,000 .00</u>	<u>\$ .00</u>	<u>\$ 5,000 .00</u>
<u>71100700</u>	<u>\$ 5,000 .00</u>	<u>\$ .00</u>	<u>\$ 5,000 .00</u>
<u>71101010</u>	<u>\$ 5,000 .00</u>	<u>\$ .00</u>	<u>\$ 5,000 .00</u>
<u>71101080</u>	<u>\$ 5,000 .00</u>	<u>\$ .00</u>	<u>\$ 5,000 .00</u>
<u>71101210</u>	<u>\$ 5,000 .00</u>	<u>\$ .00</u>	<u>\$ 5,000 .00</u>
<u>71101340</u>	<u>\$ 5,000 .00</u>	<u>\$ .00</u>	<u>\$ 5,000 .00</u>
<u>71101420</u>	<u>\$ 5,000 .00</u>	<u>\$ .00</u>	<u>\$ 5,000 .00</u>
<u>71101910</u>	<u>\$ 5,000 .00</u>	<u>\$ .00</u>	<u>\$ 5,000 .00</u>
<u>71101920</u>	<u>\$ 5,000 .00</u>	<u>\$ .00</u>	<u>\$ 5,000 .00</u>
<u>71101980</u>	<u>\$ 5,000 .00</u>	<u>\$ .00</u>	<u>\$ 5,000 .00</u>
<u>71101990</u>	<u>\$ 5,000 .00</u>	<u>\$ .00</u>	<u>\$ 5,000 .00</u>
<u>71102130</u>	<u>\$ 5,000 .00</u>	<u>\$ .00</u>	<u>\$ 5,000 .00</u>
<u>71102470</u>	<u>\$ 5,000 .00</u>	<u>\$ .00</u>	<u>\$ 5,000 .00</u>
<u>71102491</u>	<u>\$ 5,000 .00</u>	<u>\$ .00</u>	<u>\$ 5,000 .00</u>
<u>71102680</u>	<u>\$ 5,000 .00</u>	<u>\$ .00</u>	<u>\$ 5,000 .00</u>
<u>71102730</u>	<u>\$ 5,000 .00</u>	<u>\$ .00</u>	<u>\$ 5,000 .00</u>
<u>71102750</u>	<u>\$ 5,000 .00</u>	<u>\$ .00</u>	<u>\$ 5,000 .00</u>
<u>71102760</u>	<u>\$ 5,000 .00</u>	<u>\$ .00</u>	<u>\$ 5,000 .00</u>
<b>TOTAL:</b>	<b>\$ .00</b>	<b>\$ .00</b>	<b>\$ .00</b>





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

Docket Number 52371

<u>Schedule Number</u>	<u>Land Value</u>	<u>Improvement Value</u>	<u>Total Actual Value</u>
71100060	\$ 55 .00	\$ .00	\$ 55 .00
71100070	\$ 55 .00	\$ .00	\$ 55 .00
71100121	\$ 55 .00	\$ .00	\$ 55 .00
71100180	\$ 55 .00	\$ .00	\$ 55 .00
71100430	\$ 54 .00	\$ .00	\$ 54 .00
71100540	\$ 54 .00	\$ .00	\$ 54 .00
71100700	\$ 54 .00	\$ .00	\$ 54 .00
71101010	\$ 54 .00	\$ .00	\$ 54 .00
71101080	\$ 55 .00	\$ .00	\$ 55 .00
71101210	\$ 116 .00	\$ .00	\$ 116 .00
71101340	\$ 56 .00	\$ .00	\$ 56 .00
71101420	\$ 54 .00	\$ .00	\$ 54 .00
71101910	\$ 54 .00	\$ .00	\$ 54 .00
71101920	\$ 54 .00	\$ .00	\$ 54 .00
71101980	\$ 54 .00	\$ .00	\$ 54 .00
71101990	\$ 54 .00	\$ .00	\$ 54 .00
71102130	\$ 54 .00	\$ .00	\$ 54 .00
71102470	\$ 54 .00	\$ .00	\$ 54 .00
71102491	\$ 54 .00	\$ .00	\$ 54 .00
71102680	\$ 54 .00	\$ .00	\$ 54 .00
71102730	\$ 54 .00	\$ .00	\$ 54 .00
71102750	\$ 54 .00	\$ .00	\$ 54 .00
71102760	\$ 54 .00	\$ .00	\$ 54 .00
<b>TOTAL:</b>	\$ .00	\$ .00	\$ .00

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

Docket Number 52371

<u>Schedule Number</u>	<u>Land Value</u>	<u>Improvement Value</u>	<u>Total Actual Value</u>
71102770	\$ 108.00	\$ .00	\$ 108.00
71102860	\$ 54.00	\$ .00	\$ 54.00
71103140	\$ 54.00	\$ .00	\$ 54.00
71103150	\$ 54.00	\$ .00	\$ 54.00
71103270	\$ 54.00	\$ .00	\$ 54.00
71104390	\$ 54.00	\$ .00	\$ 54.00
71105210	\$ 54.00	\$ .00	\$ 54.00
71105490	\$ 54.00	\$ .00	\$ 54.00
71105570	\$ 26,753.00	\$ .00	\$ 26,753.00
	\$ .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>	\$ 28,550.00	\$ .00	\$ 28,551.00

## ATTACHMENT D

The parties agree and stipulate that the easement appurtenant created by the Colorado Supreme Court in *Lobato v. Taylor*, 71 P3d 938, (Colo. 2002), is of such a nature that the parcels identified in the Petition are subject to restrictions that require the land be used for grazing and other conservation purposes. The respondent agrees to a reclassification of the property identified in the schedules to an agricultural classification with a per acre value of \$10.73. Any future development of the property inconsistent with the uses set forth in *Lotato v. Taylor* (i.e. access rights to the property for pasture, firewood and timber) will subject the property to a reclassification of the property to vacant land classification, **unless other conditions exist at that time which would require a different classification**. The parties shall bear their own costs and attorney's fees.