

BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203	Docket Number: 57872
Petitioner: LA SOLEIL, LLC v. Respondent: MINERAL COUNTY BOARD OF EQUALIZATION	
ORDER ON STIPULATION	

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 part of this decision.

FINDINGS OF FACT AND CONCLUSIONS:

1. Subject property is described as follows:

County Schedule No.: 484102300009

Category: VALUATION

Property Type: Mixed Use

2. Petitioner is protesting the 2011 actual property type of the subject property.
3. The parties agreed that the 2011 value of the subject property should be reduced to:

Total Value: \$ 1,639,755

(Reference Attached Stipulation) The parties agreed that the 2011 actual property type of the subject property should be reclassified and should be :

Property Type: As Below

Improvements	\$911,916
Vacant	\$613,591
Residential	\$18,360
Commercial	\$79,560
Agricultural	\$16,328

(Reference Attached Stipulation)

4. The Board concurs with the Stipulation.

5. **ORDER:**

Respondent is ordered to reduce the 2011 actual value of the subject property, as set forth above.

The Mineral County Assessor is directed to change his/her records accordingly.
DATED AND MAILED this 18th day of October 2012.

BOARD OF ASSESSMENT APPEALS

Diane M. DeVries

Diane M. DeVries

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.

CM

Cara McKeller



BOARD OF ASSESSMENT APPEALS
STATE OF COLORADO
DOCKET NUMBER 57872

2012 JUL -9 PM 1:33

STIPULATION

LA SOLEIL, LLC,

Petitioners,

v.

MINERAL COUNTY BOARD OF COMMISSIONERS,

Respondent.

THE PARTIES TO THIS ACTION entered into a Stipulation, regarding the Petitioner's petition seeking agricultural classification for the tax year 2011 for the subject property and jointly move the Board of Assessment Appeals to enter its final order in the above docket based on this stipulation.

Discussions with the petitioner and respondent have resulted in the following agreement:

1. The Petitioner's contiguous property in Mineral County, Colorado, which includes the subject property, had in the past been classified as agricultural land totaling approximately 653 acres described as 25671 Hwy. 149, Creede, County schedule No. 484102300009-R. In 2010, however, the classification was changed by Mineral County to "multi-use."

2. The Petitioner challenged the Mineral County reclassification seeking to have approximately 131 acres of the above described land classified as "agricultural land" for the 2011 property tax year.

3. Following good-faith negotiations and a site inspection on or about April 3, 2012 by the Mineral County Assessor, the parties agreed that 69.19 acres of the property described in paragraph No. 1, above and depicted in the attached, color satellite map is properly classified as "agricultural land" for property tax purposes for the 2011 property tax year.

4. A brief narrative as to why the reduction was made: Demonstrated use of portion of property.

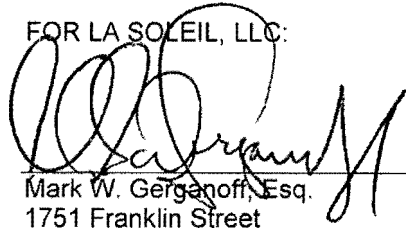
5. Both parties agree that no hearing or other proceedings before the Board of Assessment Appeals are required in this docket if this stipulation is approved.

DATED the day of _____ 2012.

FOR LA SOLEIL, LLC:

FOR MINERAL COUNTY:

FOR COUNTY ASSESSOR:


Mark W. Gergenoff, Esq.
1751 Franklin Street

Mineral Cnty. Bd. Equalization
P.O. Box 70

Libby Lundock
Mineral County Assessor



Scale (ft)
0 100 200 400 600

2012 SEP -6 PM 3:00

<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner: LA SOLEIL, LLC,</p> <p>Respondent: MINERAL COUNTY BOARD OF EQUALIZATION.</p> <hr/> <p>Mark W. Gerganoff, 13240 Bayer & Carey, PC 1660 Downing Street Denver, CO 80218 303-830-8911, ext. 25 720-938-1025 mgerganoff@bayerlaw.com</p> <p>COUNSEL TO PETITIONER</p>	<p><input type="checkbox"/> BOARD USE ONLY <input type="checkbox"/></p> <hr/> <p>Docket No. 57872 Schedule No. 484102300009</p>
<p>TAXPAYER'S SECOND STATUS REPORT</p>	

The Petitioner La Soleil, LLC ("Taxpayer") delivered an initial draft of this supplement to counsel for the Respondent in advance of its filing. Follow-up contacts were made to Respondent counsel's office to obtain comment or objection. No return contacts were received from Respondent's counsel.

Subject property approximate size:	653.33 acres
Subject property schedule No:	484102300009-R
Subject property original 2011 value:	\$1,698,152
	Subject property original 2011 classification: Mixed vacant, residential and commercial.

The petition requested approximately 20 percent (131 acres) of the property to be classified as agricultural land. The parties stipulate that approximately 11 percent (69.19 acres) of subject property be classified as "agricultural land."

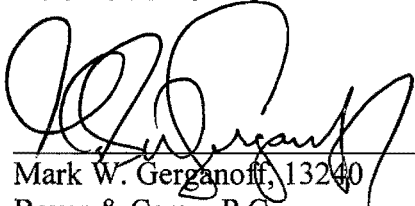
A color satellite map of the subject property, including a depiction of the area to be classified as "agricultural land, is attached.

The valuation and classification of the subject property are as follows:¹

1. Improvements:	\$911,916
2. Vacant Land (568.14 acres):	\$613,591
3. Residential Vacant Land (3 acres):	\$18,360
4. Commercial Vacant Land (13 acres):	\$79,560
5. Agricultural Vacant Land (69.19 acres):	\$16,328
Total Valuation for 484102300009-R <u>after</u> stipulation:	\$1,639,756

Based upon the above data, the Taxpayer believes the stipulation should be approved by the Board and this docket should be closed forthwith.

COUNSEL FOR THE PETITIONER:



Mark W. Gerganoff, 13240
Bayer & Carey, P.C.

¹ These values were obtained through a telephone conversation conference with the Mineral County Assessor's Office on September 6, 2012. The Taxpayer agrees they are fair and correct values.

CERTIFICATE OF SERVICE

I certify that on this 6th day of September, 2012, I caused a true and correct copy of the above **TAXPAYER'S SECOND STATUS REPORT** to be served on the parties herein by United States mail postage pre-paid in a sealed envelope addressed as follows:

George Rosenberg
Assistant County Attorney
5334 South Prince Street
Littleton, CO 80166





State
of
Colorado

Beery, Mike <mike.beery@state.co.us>

**RE: Board of Assessment Appeals Docket 57872 La Soleil, LLC v. Mineral
County Board of Equalization**

1 message

George Rosenberg <GRosenberg@co.arapahoe.co.us>

Tue, Oct 16, 2012 at 2:55 PM

To: Mark Gerganoff <MGerganoff@bayerlaw.com>, Mike Beery <Mike.Beery@state.co.us>

Cc: "Dariush Bozorgpour (dbozorgpour@cprompt.org)" <dbozorgpour@cprompt.org>, Libby Lundock
<libbylundock@live.com>

The undersigned as counsel for Mineral County, for the above referenced case only, hereby confirms and agrees with the last version [per the "Second Status Report"] of the "Stipulation" of the respective parties to said docket, previously filed with the BAA.

George Rosenberg

Special Assistant County Attorney

Mineral County, Colorado

2012 OCT 5 PM 4:50
STATE OF COLORADO
BD OF ASSESSMENT APPEALS

<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner: LA SOLEIL, LLC,</p> <p>Respondent: MINERAL COUNTY BOARD OF EQUALIZATION.</p> <hr/> <p>Bayer & Carey, P.C. Mark W. Gerganoff, Esq. 1660 Downing Street Denver, Colorado 80218 (303) 830-8911, ext. 25 Cell: (720) 938-1025 Fax: (303) 830-8917</p> <p>COUNSEL TO PETITIONER</p>	<p style="text-align: center;"><input type="checkbox"/> BOARD USE ONLY <input type="checkbox"/></p> <hr/> <p>Docket No. 57872</p> <p>Schedule No. 484102300009</p>
AFFIDAVIT OF DARIUSH BOZORGPOUR, PROPERTY TAX ADVISORS, INC.	

The undersigned, Dariush Bozorgpour, being of lawful age and first duly sworn states as follows:

1. I am making the statements contained herein from own personal knowledge.
2. I am the President and sole shareholder of Property Tax Advisors, Inc. ("PTA"). I have been duly authorized to execute this affidavit on behalf of PTA.
3. PTA was retained by the Petitioner La Soleil, LLC for the purposes of challenging the classification of the subject property for the 2011 property tax year.

4. I familiar with the subject property and the issues in the above docket. I personally prepared the Petition to the State Board of Assessment Appeals filed in the above-captioned docket.

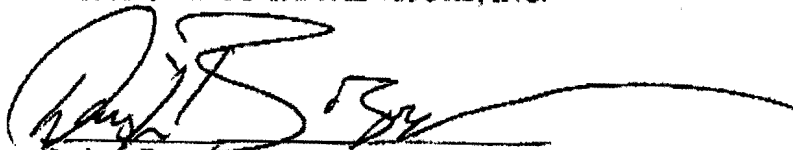
5. The subject property consists of approximately 653 acres located in Mineral County, Colorado. It is accurately described in the Taxpayer's [sic] Second Status Report filed in this docket on September 6, 2012.

6. I personally obtained the information contained in the Taxpayer's [sic] Second Status Report, copy attached. It is truthful and complete based on a telephone communication I had with the Mineral County Assessor's Office on September 6, 2012. The name of the person I spoke to is Libby Lundock.

7. I personally attempted to log onto a Mineral County Assessor's website and search for and locate information about the subject property. I could not retrieve any information about the classification or valuation of the subject property for the 2011 property tax year. No such site exists for that purpose.

8. Consequently, the only information I have as to whether the terms of the parties' Stipulation filed in the above docket have been implemented by the County is the September 6, 2012 telephone conversation I had with Ms. Lundock.

FOR PROPERTY TAX ADVISORS, INC.



Dariush Bozorgpour
President

State of Colorado)
) ss.
County of Arapahoe)

SUBSCRIBED to and sworn to by Dari Bozorgpour, President, Property Tax Advisors, Inc. before me this 5th day of October, 2012.

Witness my hand and official seal:

