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| <b>BOARD OF ASSESSMENT APPEALS,<br/>STATE OF COLORADO</b><br>1313 Sherman Street, Room 315<br>Denver, Colorado 80203                           | <b>Docket Number: 57941</b> |
| Petitioner:<br><br><b>MAXINE B. AND HOWARD P. COHEN ,</b><br><br>v.<br><br>Respondent:<br><br><b>LARIMER COUNTY BOARD OF<br/>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.: R1340042**

**Category: Valuation      Property Type: Residential**
2. Petitioner is protesting the 2011 actual value of the subject property.
3. The parties agreed that the 2011 actual value of the subject property should be reduced to:  

**Total Value:            \$280,800**

(Reference Attached Stipulation)
4. The Board concurs with the Stipulation.

**ORDER:**

Respondent is ordered to reduce the 2011 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 16th day of December 2011.

**BOARD OF ASSESSMENT APPEALS**

*Diane M. DeVries*

\_\_\_\_\_  
Diane M. DeVries

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

*Cara McKeller*

\_\_\_\_\_  
Cara McKeller



**BOARD OF ASSESSMENT APPEALS  
STATE OF COLORADO**

2011 DEC -5 11:22

Docket Number(s): 57941  
County Schedule Number : R1340042

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**STIPULATION (As To Tax Year 2011 Actual Value)**

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Cohen, Howard P./Maxine B.  
vs.  
LARIMER COUNTY BOARD OF EQUALIZATION,  
Respondent

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Petitioner(s) and Respondent hereby enter into this stipulation regarding the 2011 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:  
Legal: LOT 38, Westbrooke PUD 1<sup>st</sup>, FTC
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         | \$ | 61,000         |
| Improvements | \$ | <u>272,400</u> |
| Total        | \$ | 333,400        |

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

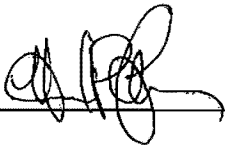
|              |    |                |
|--------------|----|----------------|
| Land         | \$ | 61,000         |
| Improvements | \$ | <u>244,200</u> |
| Total        | \$ | 305,200        |

5. After further review and negotiation, the Petitioner(s) and County Board of Equalization agree to the following actual value for tax year 2011.

|              |    |                |
|--------------|----|----------------|
| Land         | \$ | 61,000         |
| Improvements | \$ | <u>219,800</u> |
| Total        | \$ | 280,800        |

6. The valuations, as established above, shall be binding only with respect to tax year 2011.
7. Brief narrative as to why the reduction was made: Adjustment applied after further market analysis of the subjects subdivision.
  
8. Both parties agree that the hearing scheduled before the Board of Assessment Appeals on 01/26/2012 be vacated.

**DATED** this 22nd day of November 2011



Petitioner(s) Representative

Address:

4367 Westbrooke

Fort Collins, Co. 80526



*TOM DONNELLY, CHAIR OF THE  
LARIMER COUNTY BOARD OF EQUALIZATION*

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