

<b>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO</b> 1313 Sherman Street, Room 315 Denver, Colorado 80203	<b>Docket Number: 61094</b>
Petitioner: <b>SC MOUNTAIN TOP LLC,</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.: R040104**  
  
**Category: Valuation      Property Type: Vacant Land**
2. Petitioner is protesting the 2012 actual value of the subject property.
3. The parties agreed that the 2012 actual value of the subject property should be reduced to:  
  

**Total Value:            \$4,500,000**  
(Reference Attached Stipulation)
4. The Board concurs with the Stipulation.

**ORDER:**

Respondent is ordered to reduce the 2012 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 8th day of March 2013.

**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



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BOARD OF ASSESSMENT APPEALS  
STATE OF COLORADO

Docket Number: 61094  
Single County Schedule Number: R040104

STIPULATION (As to Tax Year 2012 Actual Value)

**SC MOUNTAIN TOP LLC,**

Petitioner,

vs.

**EAGLE COUNTY BOARD OF EQUALIZATION,**

Respondent.

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Petitioner and Respondent hereby enter into this Stipulation regarding the tax year 2012 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  
**1326 Spraddle Creek Road  
Spraddle Creek Estates Lot 14**
2. The subject property is classified as **Residential**.
3. The County Assessor originally assigned the following actual value to the subject property for tax year 2012:

Land	\$ 5,666,180
Improvements	\$ --0--
Total	\$ 5,666,180

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

Land	\$ 5,666,180
Improvements	\$ --0--
Total	\$ 5,666,180

5. After review and negotiation, Petitioner and County Board of Equalization agree to the following tax year 2012 actual value for the subject property:

Land	\$ 4,500,000
Improvements	\$ --0--
Total	\$ 4,500,000

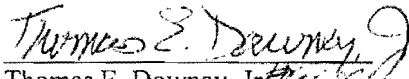
6. Brief narrative as to why the reduction was made:


**The stipulated value was agreed upon by Petitioner and Eagle County during pre-hearing discussions.**

7. The valuation, as established above, shall be binding only with respect to tax year 2012.

8. A hearing has been scheduled before the Board of Assessment Appeals for April 26, 2013 at 8:30 a.m. and should be vacated upon the Board's acceptance of this Stipulation Agreement.

Dated this 28<sup>th</sup> day of February, 2013.

  
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