

**BOARD OF ASSESSMENT APPEALS,
STATE OF COLORADO**
1313 Sherman Street, Room 315
Denver, Colorado 80203

Petitioner:

DETLOF LIVING TRUST

v.

Respondent:

LARIMER COUNTY BOARD OF EQUALIZATION

Docket Number: 62779

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.: R0549223+1

Category: VALUATION

Property Type: Residential

2. Petitioner is protesting the 2013 actual property type of the subject property.
3. The parties agreed that the 2013 value of the subject property should be reduced to:

Total Value: \$ 22,580

(Reference Attached Stipulation)

4. The parties agreed that the 2013 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 2013 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 19th day of March, 2014.

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.

Cara McKeller

Cara McKeller



**BOARD OF ASSESSMENT APPEALS
STATE OF COLORADO**

Docket Number(s): 62779
County Schedule Number : R1142607

STATE OF COLORADO
BOARD OF ASSESSMENT APPEALS
2014 MAR 17 AM 9:21

STIPULATION (As To Tax Year 2013 Actual Value)

Detlof Living Trust

vs.

LARIMER COUNTY BOARD OF EQUALIZATION,

Respondent

Petitioner(s) and Respondent hereby enter into this stipulation regarding the 2013 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: N 1/2 OF SW & SW OF SW 24-4-72 (SPLIT FROM 24230 00 002)
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 | \$ | 148,500 |
| Improvements | \$ | 0 |
| Total | \$ | <u>148,500</u> |

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

| | | |
|--------------|----|----------------|
| Land | \$ | 103,400 |
| Improvements | \$ | 20,000 |
| Total | \$ | <u>123,400</u> |

5. After further review and negotiation, the Petitioner(s) and County Board of Equalization agree to the following actual value and classification for tax year 2013.

| | | |
|----------------------------|----|---------------|
| <u>AGRICULTURAL</u> | | |
| Land | \$ | 1,940 |
| Improvements | \$ | 20,000 |
| Total | \$ | <u>21,940</u> |

6. The valuations, as established above, shall be binding only with respect to tax year 2013.

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

Beginning in October 2011, Ag documentation was requested so property could remain classified Ag. As of early 2013 that documentation hadn't been provided. Based on best information available, the property was reclassified to Residential Vacant for 2013. Protest was denied. At CBOE hearing, owner provided pictures of an old cabin on property. Cabin was added and value adjusted at CBOE as Residential Improved. Prior to the BAA hearing, owner did provide sufficient Ag documentation to restore the Ag classification to the property. Stipulation is for the value of property classified as Ag, with the cabin on the property.

8. Both parties agree that the hearing scheduled before the Board of Assessment Appeals on 02/12/14 be vacated.

DATED this 5th day of November 2013



Petitioner(s) Representative

Address:

19750 Elbert Rd
Elbert, CO 80106



Tom Donnelly
STEVE JOHNSON, CHAIR OF THE
LARIMER COUNTY BOARD OF EQUALIZATION

Address:

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224 Canyon Avenue Suite 200
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STEVE MILLER
LARIMER COUNTY ASSESSOR

Address:

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**BOARD OF ASSESSMENT APPEALS
STATE OF COLORADO**

Docket Number(s): 62779
County Schedule Number : R0549223

STATE OF COLORADO
BOARD OF ASSESSMENT APPEALS

2014 MAR 19 AM 11:12

STIPULATION (As To Tax Year 2013 Actual Value)

Detlof Living Trust
vs.
LARIMER COUNTY BOARD OF EQUALIZATION,
Respondent

Petitioner(s) and Respondent hereby enter into this stipulation regarding the 2013 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: NE OF SE 23-4-72
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 | \$ | 148,500 |
| Improvements | \$ | 0 |
| Total | \$ | <u>148,500</u> |

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

| | | |
|--------------|----|---------------|
| Land | \$ | 77,000 |
| Improvements | \$ | 0 |
| Total | \$ | <u>77,000</u> |

5. After further review and negotiation, the Petitioner(s) and County Board of Equalization agree to the following actual value and classification for tax year 2013.

| | | |
|---------------------|----|------------|
| <u>AGRICULTURAL</u> | | |
| Land | \$ | 640 |
| Improvements | \$ | 0 |
| Total | \$ | <u>640</u> |

6. The valuations, as established above, shall be binding only with respect to tax year 2013.

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

Beginning in October 2011, Ag documentation was requested so property could remain classified Ag. As of early 2013 that documentation hadn't been provided. Based on best information available, the property was reclassified to Residential Vacant for 2013. Protest was denied. CBOE adjusted the value downward, but left classification as Residential Vacant land. Prior to the BAA hearing, owner did provide sufficient Ag documentation to restore the Ag classification to the property. Stipulation is for the value of property classified as Ag vacant land.

8. Both parties agree that the hearing scheduled before the Board of Assessment Appeals on 02/12/14 be vacated.

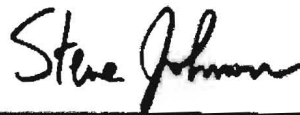
DATED this 5th day of November 2013



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Elbert, CO 80106



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