

<b>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO</b> 1313 Sherman Street, Room 315 Denver, Colorado 80203	<b>Docket Number: 66950</b>
Petitioner: <b>HORIZON LOTS, LLC - CRAIG WALSTAD, MANAGER</b>  v.  Respondent: <b>BOULDER 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.: R0147052**  
**Category: Valuation/Protest Appeal      Property Type: Vacant Land**
2. Petitioner is protesting the 2015 actual value of the subject property.
3. The parties agreed that the 2015 actual value of the subject property should be reduced to:  

**Total Value: \$88,300**  
 (Reference Attached Stipulation)
4. The Board concurs with the Stipulation.

**ORDER:**

Respondent is ordered to reduce the 2015 actual value of the subject property, as set forth above.

The Boulder County Assessor is directed to change his/her records accordingly.

**DATED AND MAILED** this 7th day of June 2016.

**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*

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Debra A. Baumbach

*G. Katardzic*

\_\_\_\_\_  
Gordana Katardzic



BOARD OF ASSESSMENT APPEALS  
STATE OF COLORADO  
DOCKET NUMBER: 66950

STATE OF COLORADO  
BD OF ASSESSMENT APPEALS

Account Number: R0147052

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STIPULATION (As To Tax Year 2015 Actual Value)

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Horizon Lots LLC

Petitioner,

vs.

Boulder County Board of Equalization,

Respondent.

Petitioner and Respondent hereby enter into this Stipulation regarding the tax year 2015 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 follows: **legal description is Lot 14, Vista Business Park.**
2. The subject property is classified as **Vacant Land.**
3. The County Assessor assigned the following actual value to the subject property for tax year 2015:

Total                      \$ 192,000

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

Total                      \$ 172,800

5. After further review and negotiation, Petitioner and County Board of Equalization agree to the tax year 2015 actual value for the subject property:

Total                      \$ 88,300

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**STIPULATION (As To Tax Year 2015 Actual Value)**

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6. Brief narrative as to why the reduction was made: after a physical inspection of the subject lot, followed by a market analysis of multiple variables of the subject site, an agreement was made between the parties.
7. Both parties agree that the hearing scheduled before the Board of Assessment Appeals on June 23, 2016 at 8:30AM, be vacated.
8. This Agreement may be executed in any number of counterparts, each of which shall be deemed an original, and all of which shall constitute one and the same agreement.


DATED this 31 day of May, 2016.

  
\_\_\_\_\_  
Petitioner, Agent, or Attorney

Craig Walstad, Manager  
Horizon Lots LLC  
P.O. Box 8  
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JERRY ROBERTS  
Boulder County Assessor

By:   
\_\_\_\_\_  
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