

<p><b>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO</b> 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p><b>HARDY TRUST, JOHN C</b> v.</p> <p>Respondent:</p> <p><b>SUMMIT BOARD OF EQUALIZATION</b></p>	<p><b>Docket No.: 68981</b></p>
<p><b>ORDER ON STIPULATION</b></p>	

**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 Order on Stipulation.

**FINDINGS OF FACT AND CONCLUSIONS:**

1. Subject property is described as follows:

County Schedule Nos.:	6500088
Appeal Category:	VALUATION/PROTEST
Current Classification:	VACANT LAND
  
2. Petitioner is protesting the 2016 classification of the subject property.
  
3. The parties agreed that the 2016 classification of the subject property should be as follows:

Classification:	RESIDENTIAL
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(Reference the attached Stipulation)
  
4. The Board concurs with the Stipulation.

**ORDER:**

Respondent is ordered to change the 2016 classification of the subject property as set forth above.

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

**DATED** this 12<sup>th</sup> day of November 2020.

**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.

*Sondra W. Mercier*

\_\_\_\_\_  
Sondra W. Mercier

*Martha Hernandez Sanchez*  
\_\_\_\_\_  
Martha Hernandez Sanchez



**BOARD OF ASSESSMENT APPEALS  
STATE OF COLORADO**

Docket Number: 68981  
Summit County Schedule Number(s): 6500088

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STIPULATION (As to Tax Year 2016 Actual Value)

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**John C Hardy Trust**  
Petitioner(s),

vs.  
**SUMMIT COUNTY BOARD OF EQUALIZATION,**  
Respondent

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Petitioner(s) and Respondent hereby enter into this Stipulation regarding the tax year 2016 valuation of the subject property, and jointly move the Board of Assessment Appeals to enter its order based on this stipulation.

Petitioner(s) and Respondent agree and stipulate as follows:

1. The property subject to this stipulation is described as:

LOT 91 HIGHLANDS AT BRECKENRIDGE #

2. The subject property is classified as residential property.

3. The County Assessor originally assigned the following actual value to schedule 6500088 for tax year 2016:

Vacant Land    \$ 301696

4. After a timely appeal to the Board of Equalization, the Board of Equalization valued schedule 6500088 as follows:

Vacant Land    \$ 301696

5. After further review and negotiation, Petitioners and County Board of Equalization agree to the following tax year 2016 tax value for schedule 6500088:

Residential Land        \$ 301696

6. The valuation, as established above, shall be binding only with respect to tax year 2016

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

In February 2020, the Colorado Supreme Court ruled on three cases regarding classification of vacant parcels. The *Mook* case considered the physical contiguity requirement and the court held that “only parcels of land that physically touch qualify as ‘contiguous parcels of land’.” The *Hogan* case considered the “used as a unit” requirement and court held that a residential improvement is not required on each contiguous and commonly owned parcel of land. Finally, the *Kelly* case considered the “common ownership” requirement and the court held that county records dictate where properties are held under “common ownership”.

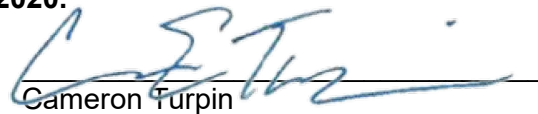
The Assessor’s Office has reviewed the above referenced property to confirm that it meets the requirements as described above and ruled by the Colorado Supreme Court. The above referenced property has met the requirements, reclassification of the property as residential land is warranted.

**DATED this 30th day of June, 2020.**



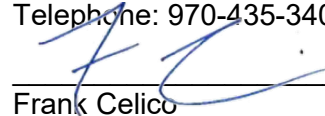
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