

<b>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO</b> 1313 Sherman Street, Room 315 Denver, Colorado 80203	<b>Docket Number: 68984</b>
Petitioner: <b>BRUCE REEDER INVESTMENTS LTD LLLP,</b>  v. Respondent: <b>SUMMIT COUNTY BOARD OF EQUALIZATION</b>	
<b>ORDER ON STIPULATION</b>	

**THE PARTIES TO THIS ACTION** entered into a Stipulation, which has been accepted 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.: 500101**  
**Category: Valuation/Protest Appeal      Property Type: Vacant Land**
2. Petitioner is protesting the 2016 actual value of the subject property.
3. The parties agreed that the 2016 actual value of the subject property should be reduced to:

**Total Value: \$269,988**  
(Reference Attached Stipulation)

4. The Board concurs with the Stipulation.

**ORDER:**

Respondent is ordered to reduce the 2016 actual value of the subject property, as set forth above.

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

**DATED** this 27th day of April 2021.

**BOARD OF ASSESSMENT APPEALS**



---

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

*Martha Hernandez Sanchez*  
Martha Hernandez Sanchez



**BOARD OF ASSESSMENT APPEALS  
STATE OF COLORADO**

Docket Number: 68984  
Summit County Schedule Number(s): 500101

---

STIPULATION (As to Tax Year 2016 Actual Value)

---

**Bruce Reeder Investments LTD LLLP**  
Petitioner(s),

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

---

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 62A WARRIORS MARK TOWNHOUSES #

2. The subject property is classified as residential property.

3. The County Assessor originally assigned the following actual value to schedule 500101 for tax year 2016:

Vacant Land    \$ 269988

4. After a timely appeal to the Board of Equalization, the Board of Equalization valued schedule 500101 as follows:

Vacant Land    \$ 269988

5. After further review and negotiation, Petitioners and County Board of Equalization agree to the following tax year 2016 tax value for schedule 500101:

Residential Land    \$ 269988

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.**



Brad Baugh  
Agent for Petitioner  
Duff & Phelps, LLC  
1200 17th Street, Suite 900  
Denver, CO 80202

Telephone: 303-749-9007



Cameron Turpin  
Assistant County Attorney for Respondent  
Summit County Board of Equalization  
PO Box 68  
Breckenridge, CO 80424

Telephone: 970-435-3406



Frank Celiso  
Summit County Assessor  
PO Box 276  
Breckenridge, CO 80424

Telephone: 970-453-3480

Docket Number: 68984