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| <p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>DONALD L KENNEN</p> <p>v.</p> <p>Respondent:</p> <p>SUMMIT COUNTY BOARD OF EQUALIZATION</p> | <p>Docket No.: 68994</p> |
| <p>ORDER ON STIPULATION</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 No.: | 6513091 |
| Appeal Category: | VALUATION |
| 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 |
|-----------------|-------------|

(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 AND MAILED this 20th day of March, 2017.

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.

Gordana Katardzic

Gordana Katardzic

**BOARD OF ASSESSMENT APPEALS
STATE OF COLORADO**

STATE OF COLORADO
BD OF ASSESSMENT APPEALS

Docket Number: 68994
Summit County Schedule Number(s): 6513091

2017 MAR -6 PM 4: 20

STIPULATION (As to Tax Year 2016 Classification and Value)

Travis Stuard of Duff & Phelps LLC as agent for:
Donald L Kennen
Petitioner(s),

vs.
SUMMIT COUNTY BOARD OF EQUALIZATION,
Respondent

Petitioner(s) and Respondent hereby enter into this Stipulation regarding the tax year 2016 classification and 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 10 ANGLER MOUNTAIN RANCH SUB #2

2. The subject property is classified as Residential PUD Vacant Land.

3. The County Assessor originally assigned the following actual and assessed values to the for tax year 2016:

| Actual Value | | Assessed Value | |
|--------------|-------------|----------------|-------------|
| Land | \$ 255,880 | Land | \$ 74,205 |
| Improvement | \$ <u>0</u> | Improvement | \$ <u>0</u> |
| Total | \$ 255,880 | Total | \$ 74,205 |

4. After a timely appeal to the Board of Equalization, the Board of Equalization valued schedule 6513091 as follows:

| Actual Value | | Assessed Value | |
|--------------|-------------|----------------|-------------|
| Land | \$ 255,880 | Land | \$ 74,205 |
| Improvement | \$ <u>0</u> | Improvement | \$ <u>0</u> |
| Total | \$ 255,880 | Total | \$ 74,205 |

5. After further review and negotiation, Petitioners and County Board of Equalization agree to the following tax year 2016 actual and assessed values for schedule 6513091.

| Actual Value | | Assessed Value | |
|--------------|-------------|----------------|-------------|
| Land | \$ 255,880 | Land | \$ 20,368 |
| Improvement | \$ <u>0</u> | Improvement | \$ <u>0</u> |
| Total | \$ 255,880 | Total | \$ 20,368 |

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:

The subject property is a vacant lot in the Angler Mountain #2 Subdivision. The neighboring lot is under the same ownership as this lot and has been deemed contiguous by the Colorado Board of Assessment Appeals for residential classification.

Excerpt from BAA Docket number 68818:


The Board finds that Petitioner met its burden of proving that the subject meets the definition of "residential land" which is defined in Section 39-1-102(14.4), C.R.S. as "a parcel or contiguous parcels of land under common ownership upon which residential improvements are located and that is used as a unit in conjunction with the residential improvements located thereon."

8. Both parties agree that the hearing yet to be scheduled before the Board of Assessment Appeals, be vacated before the Board of Assessment Appeals.

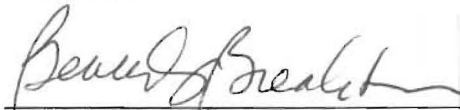
DATED this 1st day of March, 2017



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