

DATED this 25th day of January 2022.

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.

Stephanie Cobos

Stephanie Cobos



Sondra W. Mercier



BOARD OF ASSESSMENT APPEALS
STATE OF COLORADO

County Schedule Number R119890
Docket Numbers 69826, 69009

STIPULATION (As To Tax Years 2014-2020 Actual Value)

Duff and Phelps/Kroll LLC representing Foland, William R JR & Rochelle L

Petitioner

v.

Grand County Board of Equalization

Respondent

Petitioner, Duff and Phelps/Kroll LLC representing Foland, William R JR & Rochelle L, and Respondent Grand County Board of Equalization hereby enter into this Stipulation regarding the tax years 2014-2020 valuation of the subject property, and jointly move the Board of Assessment Appeals to enter its order based on this Stipulation.

The Petitioner and Respondent agree and stipulate as follows:

1. The property subject to this stipulation is described as Subd: Winter Park Highlands UNT 1 Lot: 1 and is identified as Parcel Number: 1451-273-03-016 in Grand County Assessor's Office records.
2. After a timely appeal to the Board of Equalization, the Board of Equalization valued the subject property based on the Commercial rate of 29% for tax years 2014-2020.

Foland R119890	2020	2019	2018	2017	2016	2015	2014
Total Actual Value	\$92,660	\$92,660	\$67,800	\$67,800	\$65,540	\$65,540	\$51,420
Total Assessed Value	\$26,870	\$26,870	\$19,660	\$19,660	\$19,010	\$19,010	\$14,914
Current Assessment Rate	29%	29%	29%	29%	29%	29%	29%

3. Following the Colorado Supreme Court decision in *Mook v. Bd of Cty Cmm'rs* (18SC434); *Bd. of Assessment Appeals v. Kelly* (18SC499) and *Bd. of Cty. Comm'rs v. Hogan*.

(18SC544), the Petitioner and County Board of Equalization agree to classify the subject property at the Residential rate of 7.96% for tax years 2014-2016, 7.2% for tax years 2017-2018, and 7.15% for tax years 2019-2020 and to adjust the assessed value for tax years 2014-2020.

Foland R119890	2020	2019	2018	2017	2016	2015	2014
Total Actual Value	\$92,660	\$92,660	\$67,800	\$67,800	\$65,540	\$65,540	\$51,420
New Total Assessed Value	\$6,625	\$6,625	\$4,882	\$4,882	\$5,217	\$5,217	\$4,093
New Assessment Rate	7.15%	7.15%	7.20%	7.20%	7.96%	7.96%	7.96%

4. The valuation, as established above, shall be binding with respect to tax years 2014-2020, absent any unusual change in condition to the property.

5. Both parties agree that the hearing scheduled before the Board of Assessment Appeals shall be canceled.

Dated this 20th day of December, 2021.



Christopher Leahy
Grand County Attorney
308 Byers Avenue
Hot Sulphur Springs, CO 80451
(970) 725-3045



Tom Weydert
Grand County Assessor
308 Byers Avenue
Hot Sulphur Springs, CO 80451
(970) 725-3045

ATTORNEY FOR RESPONDENT
GRAND COUNTY BOARD
OF EQUALIZATION



Bruce Cartwright
Kroll, LLC
1624 Market St, Suite 226, PMB 94453
Denver, CO 80202-1559

Agent for Petitioner