

<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>JOYCE E/ ROBERT E BAKER</b></p> <p>v.</p> <p>Respondent:</p> <p><b>LARIMER COUNTY BOARD OF EQUALIZATION</b></p>	<p><b>Docket No.: 69015</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 No.:	R0531405 & R1196448
Appeal Category:	ABATEMENT
Current Classification:	VACANT LAND
  
2. Petitioner is protesting the 2014 & 2015 classification of the subject property.
  
3. The parties agreed that the 2014 & 2015 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.

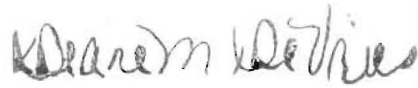
**ORDER:**

Respondent is ordered to change the 2014 & 2015 classification of the subject property as set forth above.

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

**DATED AND MAILED** this 7<sup>th</sup> day of July, 2017.

**BOARD OF ASSESSMENT APPEALS**

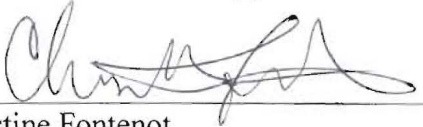


\_\_\_\_\_  
Diane M. DeVries



\_\_\_\_\_  
Debra A. Baumbach

I hereby certify that this is a true and correct copy of the decision of the Board of Assessment Appeals.



\_\_\_\_\_  
Christine Fontenot

FILED

**BOARD OF ASSESSMENT APPEALS  
STATE OF COLORADO**

STATE OF COLORADO  
BO OF ASSESSMENT APPEALS

Docket Number(s): 69015  
County Schedule Number : R0531405

2017 JUL -5 AM 9: 23

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**STIPULATION (As To Tax Year 2014 Actual Value)**

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BAKER JOYCE E/ROBERT E

vs.

LARIMER COUNTY BOARD OF EQUALIZATION,  
Respondent

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Petitioner(s) and Respondent hereby enter into this stipulation regarding the 2014 tax year valuation of the subject property. Petitioner(s) and Respondent jointly move the Board of Assessment Appeals to enter its order based on this Stipulation.

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

1. The property subject to this Stipulation is described as: Parcel 14290-00-002  
**Legal:** W 1/2 OF NW, SE OF NW 29-4-71 LY N & E HWY 36; LESS COM AT NW COR, S 18 46' 29" E 1193.04 FT TO PT ON ERLY ROW HWY TPOB, S 86 1' 19" E 255 FT, N 2 2' 39" E 72.1 FT, S 86 33' 33" E 1261.23 FT, S 3 33' 55" W 1154.45 FT, TH WRLY & NRLY ALG SD ROW 2677 FT M/L TPOB; LESS 20140003999 TO ROW.
2. The subject property is classified as a Residential property.
3. The County Assessor originally assigned the following assessed value to the subject property:

Land	\$	21,750
Improvements	\$	0
Total	\$	<u>21,750</u>

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

Land	\$	21,750
Improvements	\$	0
Total	\$	<u>21,750</u>

5. After further review and negotiation, the Petitioner(s) and County Board of Equalization agree to the following assessed value for tax year 2014.

Land	\$	5,970
Improvements	\$	0
Total	\$	<u>5,970</u>


6. The valuations, as established above, shall be binding only with respect to tax year 2014.

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

The Assessor's Office determined that NOT owning this parcel (a long time parent parcel that is now split) would have a significant impact on the owner's use and enjoyment of the adjoining parcel with the residence on it. Combining the parcels for tax purposes only makes sense.

8. Both parties agree that the hearing scheduled before the Board of Assessment Appeals on 05/25/17 be vacated.

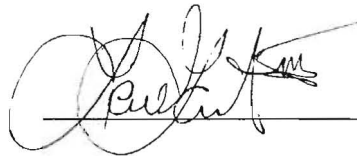
**DATED** this 15th day of May, 2017.



Petitioner(s) Representative

Address:

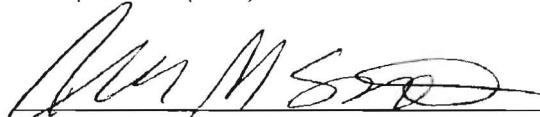
Duff & Phelps, LLC  
c/o Travis Stuard  
1200 17<sup>th</sup> St, Suite 990  
Denver, Colorado 80202



LEW GAITER III, CHAIR OF THE  
LARIMER COUNTY BOARD OF EQUALIZATION

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2017 JUL -5 AM 9:23

June 30, 2017

Colorado Board of Assessment Appeals  
Department of Local Affairs  
1313 Sherman St., Third Floor  
Room 315  
Denver, CO 80203

Re: Stipulations re: County Schedule Numbers: R0531405, R1196448, Docket No. 69015  
(Robert E. and Joyce Baker).

Dear Clerk to the Board,

Enclosed please find the fully-executed Stipulations re: the above tax appeals for years 2014 and 2015.

Sincerely,

A handwritten signature in black ink, appearing to read "Jessica Ryan".

Jessica Ryan  
Legal Secretary

Enclosure

**BOARD OF ASSESSMENT APPEALS  
STATE OF COLORADO**

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2. The subject property is classified as a Residential property.
3. The County Assessor originally assigned the following assessed value to the subject property:

Land	\$	24,650
Improvements	\$	0
Total	\$	<u>24,650</u>

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

Land	\$	24,650
Improvements	\$	0
Total	\$	<u>24,650</u>

5. After further review and negotiation, the Petitioner(s) and County Board of Equalization agree to the following assessed value for tax year 2015.

Land	\$	6,766
Improvements	\$	0
Total	\$	<u>6,766</u>

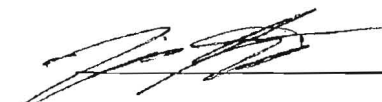
6. The valuations, as established above, shall be binding only with respect to tax year 2015.

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

The Assessor's Office determined that NOT owning this parcel (a long time parent parcel that is now split) would have a significant impact on the owner's use and enjoyment of the adjoining parcel with the residence on it. Combining the parcels for tax purposes only makes sense.

8. Both parties agree that the hearing scheduled before the Board of Assessment Appeals on 05/25/17 be vacated.

**DATED** this 15th day of May, 2017.



Petitioner(s) Representative

Address:

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**DATED** this 15th day of May, 2017.



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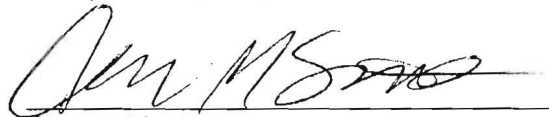
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June 30, 2017

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Dear Clerk to the Board,

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Jessica Ryan  
Legal Secretary

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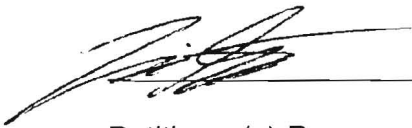
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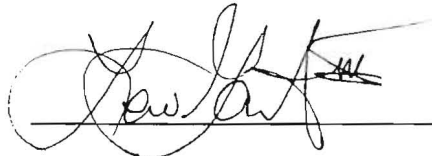


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