

<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>JOHN AND ALICE BUTLER,</b></p> <p>v.</p> <p>Respondent:</p> <p><b>SAN MIGUEL BOARD OF COUNTY COMMISSIONERS.</b></p>	<p><b>Docket No.: 69080</b></p>
<p align="center"><b>AMENDED ORDER ON STIPULATION</b></p>	

**THE PARTIES TO THIS ACTION** entered into a Stipulation, which was approved by the Board of Assessment Appeals on November 13, 2020 in its Order on Stipulation. On December 4, 2020, Board staff became aware of an error in the Order on Stipulation. This amended order will replace the original order issued on November 13, 2020. A copy of the Stipulation is attached and incorporated as a part of this Amended Order on Stipulation.

**FINDINGS OF FACT AND CONCLUSIONS:**

1. Subject property is described as follows:

County Schedule Nos.:	R1080089101, R1080090892, R1080090896 & R1080090898
Appeal Category:	VALUATION
Current Classification:	VACANT LAND
  
2. Petitioner is protesting the 2016 classification of the subject property.
  
3. Petitioner submitted a request to withdraw schedule number R1080090898 for tax year 2016 from this appeal, by email on December 8, 2020.
  
4. The parties agreed that the 2016 classification of the schedule numbers R1080090892 & R1080090896 of the subject property should be as follows:

Classification:	RESIDENTIAL
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(Reference the attached Stipulation.)

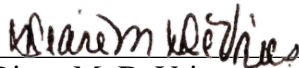
5. The Board hereby approves the parties' Stipulation and the Petitioners' partial withdrawal, and adopts it as an Order of the Board. The Board vacates its November 13, 2020 Order on Stipulation, which stated in error that the 2016 classification should be changed from vacant to residential for all the schedule numbers of the subject property.

**ORDER:**

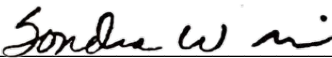
The San Miguel County Assessor is ordered to change his/her records accordingly as set forth in the parties' Stipulation. The classification of the schedule number R1080089101 in the subject property for tax year 2016 shall remain as an active appeal with the Board.

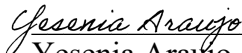
**DATED** this 13<sup>th</sup> day of May 2021.

**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

  
\_\_\_\_\_  
Yesenia Araujo



**BOARD OF ASSESSMENT APPEALS  
STATE OF COLORADO**

Docket Number: 69080

Single County Schedule Number: R1080090892

Lot 892A

STIPULATION (As to Abatement/Refund for Tax Year 2016)

BUTLER ALICE L TRUSTEE OF ALICE L BUTLER c/o Duff & S,

Petitioner,

vs.

San Miguel COUNTY BOARD OF COMMISSIONERS,

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:  
Currently classified as vacant land. Upon  
agreement of this stipulation, this land will be reclassified  
to residential vacant land.

2. The subject property is classified as res vacant land (what type of property).

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

Land	\$	<u>735,000</u>	.00
Improvements	\$	<u>          </u>	.00
Total	\$	<u>735,000</u>	.00

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

Land	\$	<u>735,000</u>	.00
Improvements	\$	<u>          </u>	.00
Total	\$	<u>735,000</u>	.00

5. After further review and negotiation, Petitioner(s) and County Board of Commissioners agree to the following tax year 2016 actual value for the subject property:

Land	\$	<u>735,000</u>	.00
Improvements	\$	<u>          </u>	.00
Total	\$	<u>735,000</u>	.00

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:  
Residential reclassification is applicable per section  
39-1-102(14.4) of the ARL.  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

8. Both parties agree that the hearing scheduled before the Board of Assessment Appeals on N/A (date) at N/A (time) be vacated or a hearing has not yet been scheduled before the Board of Assessment Appeals.

DATED this 1<sup>ST</sup> day of July, 2020  
~~April~~

Petitioner *[Signature]*  
\_\_\_\_\_  
Attorney

*[Signature]*  
\_\_\_\_\_  
County Attorney for Respondent,  
Board of Commissioners

Address:  
1200 17th St. Ste. 990  
Denver, CO 80205  
\_\_\_\_\_

Address:  
\_\_\_\_\_  
\_\_\_\_\_

Telephone: 303-749-9007

Telephone: \_\_\_\_\_

*[Signature]*  
\_\_\_\_\_  
County Assessor

Address: OFFICE OF  
ASSESSOR, SAN MIGUEL COUNTY  
BOX 506  
TELLURIDE, CO 81435

Telephone: \_\_\_\_\_

Docket Number 69080

**BOARD OF ASSESSMENT APPEALS  
STATE OF COLORADO**

Docket Number: 69080

Single County Schedule Number: R1080090896

Lot 893 B

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STIPULATION (As to Abatement/Refund for Tax Year 2016)

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BUTLER ALICE L TRUSTEE OF ALICE L BUTLER c/o Duff & ■,

Petitioner,

vs.

San Miguel COUNTY BOARD OF COMMISSIONERS,

Respondent.

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agreement of this stipulation, this land will be reclassified  
to residential vacant land.

2. The subject property is classified as res vacant land (what type of property).

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

Land	\$ <u>1,050,000</u> .00
Improvements	\$ <u>                    </u> .00
Total	\$ <u>1,050,000</u> .00

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

Land	\$ <u>1,050,000</u> .00
Improvements	\$ <u>                    </u> .00
Total	\$ <u>1,050,000</u> .00

5. After further review and negotiation, Petitioner(s) and County Board of Commissioners agree to the following tax year 2016 actual value for the subject property:

Land	\$	<u>1,050,000</u>	.00
Improvements	\$	<u>                    </u>	.00
Total	\$	<u>1,050,000</u>	.00

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Residential reclassification is applicable per section  
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\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

8. Both parties agree that the hearing scheduled before the Board of Assessment Appeals on N/A (date) at N/A (time) be vacated or a hearing has not yet been scheduled before the Board of Assessment Appeals.

DATED this 15<sup>th</sup> day of July, 2020

[Signature]  
Petitioner,                      Attorney

[Signature]  
County Attorney for Respondent,  
Board of Commissioners

Address:  
1200 17th St. Ste. 990  
Denver, CO 80205

Address:  
\_\_\_\_\_  
\_\_\_\_\_

Telephone: 303-749-9007

Telephone: \_\_\_\_\_

[Signature]  
County Assessor

Address: OFFICE OF  
ASSESSOR SAN MIGUEL COUNTY  
BOX 506  
TELLURIDE, CO 81435

Telephone: \_\_\_\_\_

Docket Number 69080