

<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>FRED MERRILL VIRGINIA U CO-TRUSTEES</p> <p>v.</p> <p>Respondent:</p> <p>LARIMER BOARD OF EQUALIZATION</p>	<p>Docket No.: 69973</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 Nos.:	3524105008
Appeal Category:	ABATEMENT
Current Classification:	VACANT LAND

2. Petitioner is protesting the 14 -15 classification of the subject property.

3. The parties agreed that the 14 -15 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 14 -15 classification of the subject property as set forth above.

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

DATED this 13th day of November 2020.

BOARD OF ASSESSMENT APPEALS

Diane M. DeVries

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

Sondra W. Mercier

Martha Hernandez Sanchez
Martha Hernandez Sanchez



**BOARD OF ASSESSMENT APPEALS
STATE OF COLORADO**

Docket Number(s): 69973
County Schedule Number : R0601250

STIPULATION (As To Tax Years 2014 & 2015 Actual Value)

Fred L. & Virginia U Merrill

vs.

LARIMER COUNTY BOARD OF EQUALIZATION,
Respondent

Petitioner(s) and Respondent hereby enter into this stipulation regarding the 2014 & 2015 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:
Legal: LOT 8, BLACK CANYON HILLS ADD, ESTES PK

2. The subject property is classified as a Vacant Land property.

3. The County Assessor assigned the following actual value to the subject property on the 2014 Notice of Determination:

Land	\$	160,000
Improvements	\$	0
Total	\$	<u>160,000</u>

4. The County Assessor assigned the following actual value to the subject property on the 2015 Notice of Determination:

Land	\$	149,000
Improvements	\$	0
Total	\$	<u>149,000</u>

5. After a timely appeal to the Board of Equalization, the Board of Equalization valued the subject property for 2014 as follows:

Land	\$	160,000
Improvements	\$	0
Total	\$	<u>160,000</u>



Petitioner(s) Representative

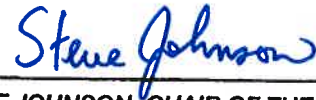
Address:

Duff & Phelps, LLC

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