

<b>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO</b> 1313 Sherman Street, Room 315 Denver, Colorado 80203	<b>Docket Number: 70073</b>
Petitioner: <b>JUDITH H &amp; MICHAEL D FORSHA</b>  v. Respondent: <b>GRAND COUNTY BOARD OF COUNTY COMMISSIONERS</b>	
<b>AMDENDED ORDER ON STIPULATION</b>	

**THE PARTIES TO THIS ACTION** entered into a Stipulation, which has been accepted by the Board of Assessment Appeals. A copy of the Stipulation is attached and incorporated as a part of this decision.

**FINDINGS OF FACT AND CONCLUSIONS:**

1. Subject property is described as follows:  

**County Schedule No.: R185240**  
**Category: Abatement Appeal                      Property Type: Vacant Land**
2. Petitioner is protesting the 14-15 actual classification of the subject property.
3. The parties agreed that the 14-15 actual classification of the subject property should be reduced to:  

**Total Value: Residential rate of 7.96% for tax years 2014-2016 and 7.2% for tax years 2017-2018** (Reference Attached Stipulation)
4. The Board concurs with the Stipulation.

**ORDER:**

Respondent is ordered to set the 14-15 actual classification of the subject property, as set forth above. The Grand County Assessor is directed to change his/her records accordingly.

**DATED** this 25th day of January 2022

**BOARD OF ASSESSMENT APPEALS**



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Diane M. DeVries

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



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Sondra W. Mercier



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Stephanie Cobos



BOARD OF ASSESSMENT APPEALS  
STATE OF COLORADO

County Schedule Number R185240  
Docket Numbers 70073, 75310

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**STIPULATION (As To Tax Years 2014-2018 Actual Value)**

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Duff and Phelps, Kroll LLC representing Forsha, Judith H & Michael D

Petitioner

v.

Grand County Board of Equalization

Respondent

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Petitioner, Duff and Phelps/Kroll LLC representing Forsha, Judith H & Michael D, and Respondent Grand County Board of Equalization hereby enter into this Stipulation regarding the tax years 2014-2018 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: Stillwater Small Tract Sub UNRC 2.50AC NW4NE4NW4NE4 SEC22 T3N R76 Stillwater Small Tracts Government Lots Unrecorded and is identified as Parcel Number: 1191-221-00-006 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 2014-2018.

Forsha R185240	2018	2017	2016	2015	2014
Total Actual Value	\$78,300	\$78,300	\$78,300	\$78,300	\$87,000
Total Assessed Value	\$22,710	\$22,710	\$22,710	\$22,710	\$25,233
Current Assessment Rate	29%	29%	29%	29%	29%

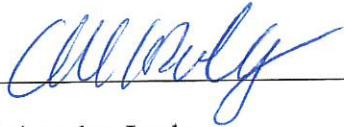
3. Following the Colorado Supreme Court decision in *Mook v. Bd of Cty Cmm'rs* (18SC434); *Bd of Assessment Appeals v. Kelly* (18SC499) and *Bd. of Cty. Comm'rs v. Hogan* (18SC544), the Petitioner and County Board of Equalization agree to classify the subject property at the Residential rate of 7.96% for tax years 2014-2016 and 7.2% for tax years 2017-2018 and to adjust the assessed value for tax years 2014-2018.

Forsha R185240	2018	2017	2016	2015	2014
Total Actual Value	\$78,300	\$78,300	\$78,300	\$78,300	\$87,000
New Total Assessed Value	\$5,638	\$5,638	\$6,233	\$6,233	\$6,925
New Assessment Rate	7.20%	7.20%	7.96%	7.96%	7.96%

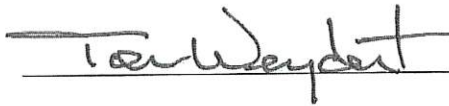
4. The valuation, as established above, shall be binding with respect to tax years 2014-2018, absent any unusual change in condition to the property.

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

Dated this 20<sup>th</sup> day of December, 2021.



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