

<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>107 ER LLC v.</p> <p>Respondent:</p> <p>SAN MIGUEL BOARD OF COUNTY COMMISSIONERS</p>	<p>Docket No.: 70087</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.:	R1080093955
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 San Miguel County Assessor is directed to change his/her records accordingly.

DATED this 12th 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: 70087
Single County Schedule Number: R1080093955

STIPULATION (As to Abatement/Refund for Tax Year 2014)

107 ER LLC A DE LLC c/o Duff & Phelps

Petitioner,

vs.

San Miguel COUNTY BOARD OF COMMISSIONERS,

Respondent.

Petitioner(s) and Respondent hereby enter into this Stipulation regarding the tax year 2014 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: Lot 1163 Telluride Mountain Village
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 2014:

Land	\$ <u>950,000.00</u>
Improvements	\$ <u> .00</u>
Total	\$ <u>950,000.00</u>

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

Land	\$ <u>950,000.00</u>
Improvements	\$ <u> .00</u>
Total	\$ <u>950,000.00</u>

5. After further review and negotiation, Petitioner(s) and County Board of Commissioners agree to the following tax year 2014 actual value for the subject property:

Land	\$	<u>950,000</u>	.00
Improvements	\$	<u> </u>	.00
Total	\$	<u>950,000</u>	.00

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

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 1st day of July, ~~April~~ 2020

[Signature]
Petitioner(s) or Agent or 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:
PO Box 506
Telluride, CO 81435

Telephone: 970-728-3174

Docket Number 70087

**BOARD OF ASSESSMENT APPEALS
STATE OF COLORADO**

Docket Number: 70087

Single County Schedule Number: R1080093955

STIPULATION (As to Abatement/Refund for Tax Year 2015)

107 ER LLC A DE LLC c/o Duff & Phelps

Petitioner,

vs.

San Miguel COUNTY BOARD OF COMMISSIONERS,

Respondent.

Petitioner(s) and Respondent hereby enter into this Stipulation regarding the tax year 2015 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:

*Lot 1163 Telluride
Mountain Village*

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 2015:

Land	\$ <u>1,600,000.00</u>
Improvements	\$ <u> .00</u>
Total	\$ <u>1,600,000.00</u>

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

Land	\$ <u>1,600,000.00</u>
Improvements	\$ <u> .00</u>
Total	\$ <u>1,600,000.00</u>

5. After further review and negotiation, Petitioner(s) and County Board of Commissioners agree to the following tax year 2015 actual value for the subject property:

Land	\$	<u>1,600,000</u>	.00
Improvements	\$	<u> </u>	.00
Total	\$	<u>1,600,000</u>	.00

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

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 15th day of July 2020

[Signature]
Petitioner(s) or Agent or 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:
P.O. Box 506
Telluride, CO

Telephone: 970 728 3174

Docket Number 70087