

<b>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO</b> 1313 Sherman Street, Room 315 Denver, Colorado 80203	<b>Docket Number: 70854</b>
Petitioner: <b>HOWARD P. AND MAXINE B. COHEN</b>  v. Respondent: <b>LARIMER COUNTY BOARD OF EQUALIZATION</b>	
<b>ORDER ON STIPULATION</b>	

**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 decision.

**FINDINGS OF FACT AND CONCLUSIONS:**

1. Subject property is described as follows:  

**County Schedule No.: R1340042**  
**Category: Valuation/Protest Appeal      Property Type: Residential**
  
2. Petitioner is protesting the 2017 actual value of the subject property.
  
3. The parties agreed that the 2017 actual value of the subject property should be reduced to:  

**Total Value: \$375,000**  
 (Reference Attached Stipulation)
  
4. The Board concurs with the Stipulation.

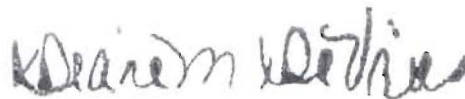
**ORDER:**

Respondent is ordered to reduce the 2017 actual value of the subject property, as set forth above.

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

**DATED AND MAILED** this 3rd day of January 2018.

**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



**BOARD OF ASSESSMENT APPEALS  
STATE OF COLORADO**

STATE OF COLORADO  
BD OF ASSESSMENT APPEAL

2017 DEC 21 PM 2:59

Docket Number(s): 70854  
County Schedule Number : R1340042

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**STIPULATION (As To Tax Year 2017 Actual Value)**

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COHEN HOWARD P/MAXINE B  
vs.  
LARIMER COUNTY BOARD OF EQUALIZATION,  
Respondent

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Petitioner(s) and Respondent hereby enter into this stipulation regarding the 2017 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 97344-14-038  
Legal: LOT 38, WESTBROOKE PUD 1ST FIL, FTC
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	\$	61,000
Improvements	\$	369,900
Total	\$	<u>430,900</u>

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

Land	\$	61,000
Improvements	\$	369,900
Total	\$	<u>430,900</u>

5. After further review and negotiation, the Petitioner(s) and County Board of Equalization agree to the following assessed value for tax year 2017.

Land	\$	61,000
Improvements	\$	314,000
Total	\$	<u>375,000</u>

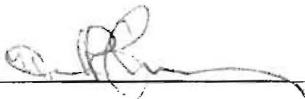
6. The valuations, as established above, shall be binding only with respect to tax year 2017.

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

Property is currently under contract for \$375,000, set to sell by the end of December of this year. Not only the upcoming sale, but property condition is such that an adjustment is warranted. New owner will need to do substantial repairs to the property.

8. Both parties agree that the hearing scheduled before the Board of Assessment Appeals on Jan 24<sup>th</sup>, 2018 be vacated.

**DATED** this 28th day of November, 2017.



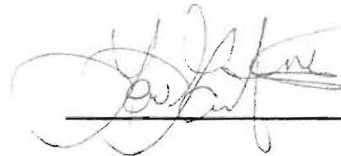
Petitioner(s) Representative

Address:

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LARIMER COUNTY BOARD OF EQUALIZATION

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