

<b>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO</b> 1313 Sherman Street, Room 315 Denver, Colorado 80203	<b>Docket Number: 70889</b>
Petitioner: <b>JEREMY MCCUE</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 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.: R1302698**  
     **Category: Valuation/Protest Appeal      Property Type: Vacant Land**
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: \$210,000**  
 (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 10th day of May 2018.

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.

*Debra A. Baumbach*

Debra A. Baumbach

*Christine Fontenot*

Christine Fontenot



**BOARD OF ASSESSMENT APPEALS  
STATE OF COLORADO**

BOARD OF ASSESSMENT APPEALS  
2018 MAY -7 PM 4:48

Docket Number(s): 70889  
County Schedule Number : R1302698

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

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Jeremy McCue

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:  
Legal: Lot 47, Westridge Est PUD, Larimer County
2. The subject property is classified as a Vacant property.
3. The County Assessor assigned the following actual value to the subject property on the Notice of Determination:

Land	\$	295,000
Total	\$	<u>295,000</u>

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

Land	\$	275,000
Total	\$	<u>275,000</u>

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

Land	\$	210,000
Total	\$	<u>210,000</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: Using comparables and the purchase price the value should be lower.
8. Both parties agree that the hearing scheduled before the Board of Assessment Appeals on 05/07/2018 be vacated.

DATED this 4th day of April 2018



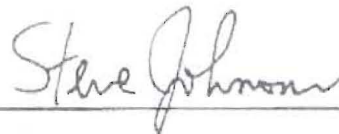
Jeremy McCue  
Petitioner(s) Representative

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