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| BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203 | Docket Number: 70955 |
| Petitioner: MOUNTAIN VISTA CONDOMINIUM ASSOC INC v. Respondent: EAGLE COUNTY BOARD OF EQUALIZATION | |
| ORDER ON STIPULATION | |

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.: R052641+157
 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: \$29,481,830
 (Reference Attached Stipulation)

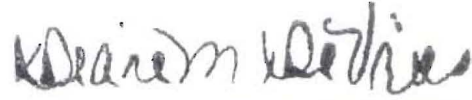
4. The Board concurs with the Stipulation.

ORDER:

Respondent is ordered to reduce the 2017 actual value of the subject property, as set forth above.
 The Eagle County Assessor is directed to change his/her records accordingly.

DATED AND MAILED this 2nd day of January 2019.

BOARD OF ASSESSMENT APPEALS

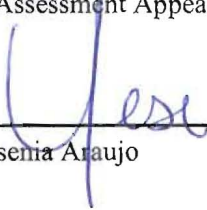


Diane M. DeVries

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



Debra A. Baumbach



Yesenia Araujo



BOARD OF ASSESSMENT APPEALS
STATE OF COLORADO

STATE OF COLORADO
BU OF ASSESSMENT APPEALS
2018 DEC 11 AM 8:02

Docket Number: 70955

Single County Schedule Numbers: R052641 through 728 and R055121 through 190 (*See Exhibit "A"*)

STIPULATION (As to Tax Year 2017 Actual Value)

MOUNTAIN VISTA CONDOMINIUM ASSOC INC

Petitioner,

vs.

EAGLE COUNTY BOARD OF EQUALIZATION

Respondent.

Petitioner and Respondent (collectively, the "Parties") hereby enter into this Stipulation regarding the tax year 2017 valuation of the subject property, and jointly move the Board of Assessment Appeals to enter its order based on this stipulation.

Petitioner and Respondent agree and stipulate as follows:

Petitioner and Respondent agree and stipulate as follows:

1. The property subject to this stipulation is described and classified in Exhibit A.
2. Exhibit B details the actual value of the subject property that the Eagle County Assessor originally assigned to it for tax year 2017.
3. After the Petitioner timely appealed to the Eagle County Board of Equalization, after evaluation, the Eagle County Board of Equalization valued the subject property for tax year 2017 as detailed in Exhibit C.
4. After review and negotiation, Petitioner and Eagle County Board of Equalization agree to the following tax year 2017 actual value for the subject property detailed in Exhibit D.
5. The Petitioner is entitled to a refund of property taxes it paid for the subject property for tax year 2017 in excess of the stipulated actual value. As a condition to County agreeing to the stipulated value set forth herein, Petitioner expressly agrees to waive the right to payment of any refund interest that would otherwise be required under

C.R.S. § 39-8-109 for the refund of taxes resulting from a Board of Assessment Appeals Order modifying the valuation for assessment of the subject property for tax year 2017.

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

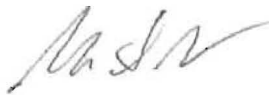
The Petitioner and Eagle County agreed upon the tax year 2017 actual values for the subject property detailed in Exhibit D prior to the scheduled Board of Assessment Appeals hearing.

7. The Parties expressly agree that they have accepted the settled valuation established herein for settlement purposes only, that they have resolved all disputes giving rise to the tax appeal and Petitioner expressly waives any right it may have to initiate a subsequent valuation protest or abatement petition for tax year 2017 or other action relating to the property or the tax appeal pertaining to the 2017-18 value and/or 2017-18 property taxes, except as provided for below. The Parties further stipulate and agree that this Agreement does not constitute an admission of liability; that it does not constitute any factual or legal precedent whatsoever; and that it may not be used as evidence in any subsequent proceedings of any kind, except in an action alleging breach of this stipulation agreement.

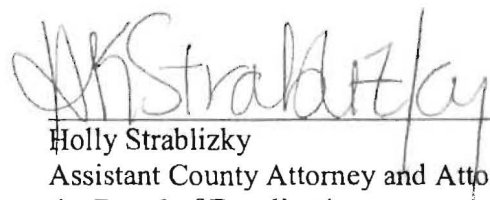
8. The valuation, as established above, shall be carried forward and applied for tax year 2018 pursuant to C.R.S. § 39-1-104 (10.2) unless the Assessor determines that as of January 1, 2018, there is an unusual condition as defined as C.R.S. § 39-1-104 (11) that would require a change in said level of value. Taxpayer does not waive the right to contest any determination made by the Assessor with respect to an unusual condition under C.R.S. § 39-1-104 that would change said level of value.

9. The Board of Assessment Appeals scheduled a hearing on this matter for January 10, 2019. The parties respectfully request that such hearing is vacated upon any ruling of this stipulation.

Dated this 10th day of December, 2018.



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(970) 328-8685 (Phone)
(970) 328-8699 (Fax)

EXHIBIT B

OWNERS: Mountain Vista Condominium Assoc. Inc.

PROPERTY: Mountain Vista

BAA DOCKET #: 70955

ORIGINAL VALUE

| ACCT NUMBER | PARCEL NUMBER | ASSESSOR LAND VALUE | ASSESSOR IMP VALUE |
|-------------|---------------|---------------------|--------------------|
| R052641 | 210512221003 | \$0 | \$176,560 |
| R052642 | 210512221004 | \$0 | \$216,240 |
| R052643 | 210512221005 | \$0 | \$215,820 |
| R052644 | 210512221006 | \$0 | \$176,770 |
| R052645 | 210512221007 | \$0 | \$182,110 |
| R052646 | 210512221008 | \$0 | \$183,760 |
| R052647 | 210512221009 | \$0 | \$184,170 |
| R052648 | 210512221010 | \$0 | \$183,760 |
| R052649 | 210512221011 | \$0 | \$214,800 |
| R052650 | 210512221012 | \$0 | \$176,360 |
| R052651 | 210512221013 | \$0 | \$176,970 |
| R052652 | 210512221014 | \$0 | \$215,820 |
| R052653 | 210512221015 | \$0 | \$176,560 |
| R052654 | 210512221016 | \$0 | \$216,240 |
| R052655 | 210512221017 | \$0 | \$215,820 |
| R052656 | 210512221018 | \$0 | \$176,770 |
| R052657 | 210512221019 | \$0 | \$176,970 |
| R052658 | 210512221020 | \$0 | \$176,970 |
| R052659 | 210512221021 | \$0 | \$215,820 |
| R052660 | 210512221022 | \$0 | \$215,820 |
| R052661 | 210512221023 | \$0 | \$215,820 |
| R052662 | 210512221024 | \$0 | \$215,820 |
| R052663 | 210512221025 | \$0 | \$175,950 |
| R052664 | 210512221026 | \$0 | \$176,150 |
| R052665 | 210512221027 | \$0 | \$214,800 |
| R052666 | 210512221028 | \$0 | \$176,360 |
| R052667 | 210512221029 | \$0 | \$176,970 |
| R052668 | 210512221030 | \$0 | \$215,820 |
| R052669 | 210512221031 | \$0 | \$215,820 |
| R052670 | 210512221032 | \$0 | \$176,970 |
| R052671 | 210512221033 | \$0 | \$176,770 |
| R052672 | 210512221034 | \$0 | \$215,820 |
| R052673 | 210512221035 | \$0 | \$176,970 |
| R052674 | 210512221036 | \$0 | \$215,820 |
| R052675 | 210512221037 | \$0 | \$215,820 |
| R052676 | 210512221038 | \$0 | \$176,770 |
| R052677 | 210512221039 | \$0 | \$215,820 |
| R052678 | 210512221040 | \$0 | \$176,970 |
| R052679 | 210512221041 | \$0 | \$175,950 |
| R052680 | 210512221042 | \$0 | \$215,820 |

| ACCT NUMBER | PARCEL NUMBER | ASSESSOR LAND VALUE | ASSESSOR IMP VALUE |
|-------------|---------------|---------------------|--------------------|
| R052684 | 210512221046 | \$0 | \$215,820 |
| R052685 | 210512221047 | \$0 | \$215,820 |
| R052686 | 210512221048 | \$0 | \$176,970 |
| R052687 | 210512221049 | \$0 | \$176,770 |
| R052688 | 210512221050 | \$0 | \$215,820 |
| R052689 | 210512221051 | \$0 | \$176,970 |
| R052690 | 210512221052 | \$0 | \$215,820 |
| R052691 | 210512221053 | \$0 | \$215,820 |
| R052692 | 210512221054 | \$0 | \$176,970 |
| R052693 | 210512221055 | \$0 | \$215,820 |
| R052694 | 210512221056 | \$0 | \$176,970 |
| R052695 | 210512221057 | \$0 | \$175,950 |
| R052696 | 210512221058 | \$0 | \$215,820 |
| R052697 | 210512221059 | \$0 | \$214,800 |
| R052698 | 210512221060 | \$0 | \$176,360 |
| R052699 | 210512221061 | \$0 | \$176,970 |
| R052700 | 210512221062 | \$0 | \$215,820 |
| R052701 | 210512221063 | \$0 | \$215,820 |
| R052702 | 210512221064 | \$0 | \$176,970 |
| R052703 | 210512221065 | \$0 | \$176,770 |
| R052704 | 210512221066 | \$0 | \$215,820 |
| R052705 | 210512221067 | \$0 | \$176,970 |
| R052706 | 210512221068 | \$0 | \$215,820 |
| R052707 | 210512221069 | \$0 | \$215,820 |
| R052708 | 210512221070 | \$0 | \$176,970 |
| R052709 | 210512221071 | \$0 | \$215,820 |
| R052710 | 210512221072 | \$0 | \$176,970 |
| R052711 | 210512221073 | \$0 | \$175,950 |
| R052712 | 210512221074 | \$0 | \$215,820 |
| R052713 | 210512221075 | \$0 | \$214,800 |
| R052714 | 210512221076 | \$0 | \$176,360 |
| R052715 | 210512221077 | \$0 | \$176,970 |
| R052716 | 210512221078 | \$0 | \$215,820 |
| R052717 | 210512221079 | \$0 | \$215,820 |
| R052718 | 210512221080 | \$0 | \$207,800 |
| R052719 | 210512221081 | \$0 | \$176,970 |
| R052720 | 210512221082 | \$0 | \$169,780 |
| R052721 | 210512221083 | \$0 | \$215,820 |
| R052722 | 210512221084 | \$0 | \$176,970 |
| R052723 | 210512221085 | \$0 | \$175,950 |

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|---------|--------------|-----|-----------|
| R052681 | 210512221043 | \$0 | \$214,800 |
| R052682 | 210512221044 | \$0 | \$176,360 |
| R052683 | 210512221045 | \$0 | \$176,970 |

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|---------|--------------|-----|-----------|
| R052724 | 210512221086 | \$0 | \$215,820 |
| R052725 | 210512221087 | \$0 | \$214,800 |
| R052726 | 210512221088 | \$0 | \$176,360 |

| ACCT NUMBER | PARCEL NUMBER | ASSESSOR LAND VALUE | ASSESSOR IMP VALUE |
|-------------|---------------|---------------------|--------------------|
| R052727 | 210512221089 | \$0 | \$176,970 |
| R052728 | 210512221090 | \$0 | \$215,820 |
| R055121 | 210512223002 | \$0 | \$176,400 |
| R055122 | 210512223003 | \$0 | \$177,230 |
| R055123 | 210512223004 | \$0 | \$214,160 |
| R055124 | 210512223005 | \$0 | \$214,160 |
| R055125 | 210512223006 | \$0 | \$214,160 |
| R055126 | 210512223007 | \$0 | \$214,160 |
| R055127 | 210512223008 | \$0 | \$177,230 |
| R055128 | 210512223009 | \$0 | \$177,230 |
| R055129 | 210512223010 | \$0 | \$214,780 |
| R055130 | 210512223011 | \$0 | \$177,640 |
| R055131 | 210512223012 | \$0 | \$176,400 |
| R055132 | 210512223013 | \$0 | \$177,230 |
| R055133 | 210512223014 | \$0 | \$214,160 |
| R055134 | 210512223015 | \$0 | \$214,160 |
| R055135 | 210512223016 | \$0 | \$214,160 |
| R055136 | 210512223017 | \$0 | \$214,160 |
| R055137 | 210512223018 | \$0 | \$177,230 |
| R055138 | 210512223019 | \$0 | \$177,230 |
| R055139 | 210512223020 | \$0 | \$214,780 |
| R055140 | 210512223021 | \$0 | \$177,640 |
| R055141 | 210512223022 | \$0 | \$176,400 |
| R055142 | 210512223023 | \$0 | \$213,750 |
| R055143 | 210512223024 | \$0 | \$214,160 |
| R055144 | 210512223025 | \$0 | \$177,230 |
| R055145 | 210512223026 | \$0 | \$214,160 |
| R055146 | 210512223027 | \$0 | \$177,230 |
| R055147 | 210512223028 | \$0 | \$177,230 |
| R055148 | 210512223029 | \$0 | \$215,610 |
| R055149 | 210512223030 | \$0 | \$215,610 |
| R055150 | 210512223031 | \$0 | \$177,640 |
| R055151 | 210512223032 | \$0 | \$176,400 |
| R055152 | 210512223033 | \$0 | \$215,190 |
| R055153 | 210512223034 | \$0 | \$213,750 |
| R055154 | 210512223035 | \$0 | \$177,230 |

| ACCT NUMBER | PARCEL NUMBER | ASSESSOR LAND VALUE | ASSESSOR IMP VALUE |
|--------------|---------------|---------------------|---------------------|
| R055155 | 210512223036 | \$0 | \$213,750 |
| R055156 | 210512223037 | \$0 | \$177,230 |
| R055157 | 210512223038 | \$0 | \$176,400 |
| R055158 | 210512223039 | \$0 | \$215,610 |
| R055159 | 210512223040 | \$0 | \$215,610 |
| R055160 | 210512223041 | \$0 | \$177,640 |
| R055161 | 210512223042 | \$0 | \$176,400 |
| R055162 | 210512223043 | \$0 | \$215,610 |
| R055163 | 210512223044 | \$0 | \$213,750 |
| R055164 | 210512223045 | \$0 | \$177,230 |
| R055165 | 210512223046 | \$0 | \$213,750 |
| R055166 | 210512223047 | \$0 | \$177,230 |
| R055167 | 210512223048 | \$0 | \$177,230 |
| R055168 | 210512223049 | \$0 | \$215,610 |
| R055169 | 210512223050 | \$0 | \$215,610 |
| R055170 | 210512223051 | \$0 | \$177,640 |
| R055171 | 210512223052 | \$0 | \$176,400 |
| R055172 | 210512223053 | \$0 | \$215,610 |
| R055173 | 210512223054 | \$0 | \$213,750 |
| R055174 | 210512223055 | \$0 | \$177,230 |
| R055175 | 210512223056 | \$0 | \$213,750 |
| R055176 | 210512223057 | \$0 | \$177,230 |
| R055177 | 210512223058 | \$0 | \$177,230 |
| R055178 | 210512223059 | \$0 | \$215,610 |
| R055179 | 210512223060 | \$0 | \$177,230 |
| R055180 | 210512223061 | \$0 | \$216,640 |
| R055181 | 210512223062 | \$0 | \$176,400 |
| R055182 | 210512223063 | \$0 | \$215,610 |
| R055183 | 210512223064 | \$0 | \$215,810 |
| R055184 | 210512223065 | \$0 | \$178,880 |
| R055185 | 210512223066 | \$0 | \$176,400 |
| R055186 | 210512223067 | \$0 | \$178,880 |
| R055187 | 210512223068 | \$0 | \$214,990 |
| R055188 | 210512223069 | \$0 | \$214,990 |
| R055189 | 210512223070 | \$0 | \$177,640 |
| R055190 | 210512223071 | \$0 | \$215,400 |
| TOTAL | | \$0 | \$30,916,760 |

EXHIBIT C

OWNERS: Mountain Vista Condominium Assoc. Inc.

PROPERTY: Mountain Vista

BAA DOCKET #: 70955

CBOE VALUE

| ACCT NUMBER | PARCEL NUMBER | CBOE LAND VALUE | CBOE IMP VALUE |
|-------------|---------------|-----------------|----------------|
| R052641 | 210512221003 | \$0 | \$176,560 |
| R052642 | 210512221004 | \$0 | \$216,240 |
| R052643 | 210512221005 | \$0 | \$215,820 |
| R052644 | 210512221006 | \$0 | \$176,770 |
| R052645 | 210512221007 | \$0 | \$182,110 |
| R052646 | 210512221008 | \$0 | \$183,760 |
| R052647 | 210512221009 | \$0 | \$184,170 |
| R052648 | 210512221010 | \$0 | \$183,760 |
| R052649 | 210512221011 | \$0 | \$214,800 |
| R052650 | 210512221012 | \$0 | \$176,360 |
| R052651 | 210512221013 | \$0 | \$176,970 |
| R052652 | 210512221014 | \$0 | \$215,820 |
| R052653 | 210512221015 | \$0 | \$176,560 |
| R052654 | 210512221016 | \$0 | \$216,240 |
| R052655 | 210512221017 | \$0 | \$215,820 |
| R052656 | 210512221018 | \$0 | \$176,770 |
| R052657 | 210512221019 | \$0 | \$176,970 |
| R052658 | 210512221020 | \$0 | \$176,970 |
| R052659 | 210512221021 | \$0 | \$215,820 |
| R052660 | 210512221022 | \$0 | \$215,820 |
| R052661 | 210512221023 | \$0 | \$215,820 |
| R052662 | 210512221024 | \$0 | \$215,820 |
| R052663 | 210512221025 | \$0 | \$175,950 |
| R052664 | 210512221026 | \$0 | \$176,150 |
| R052665 | 210512221027 | \$0 | \$214,800 |
| R052666 | 210512221028 | \$0 | \$176,360 |
| R052667 | 210512221029 | \$0 | \$176,970 |
| R052668 | 210512221030 | \$0 | \$215,820 |
| R052669 | 210512221031 | \$0 | \$215,820 |
| R052670 | 210512221032 | \$0 | \$176,970 |
| R052671 | 210512221033 | \$0 | \$176,770 |
| R052672 | 210512221034 | \$0 | \$215,820 |
| R052673 | 210512221035 | \$0 | \$176,970 |
| R052674 | 210512221036 | \$0 | \$215,820 |
| R052675 | 210512221037 | \$0 | \$215,820 |
| R052676 | 210512221038 | \$0 | \$176,770 |
| R052677 | 210512221039 | \$0 | \$215,820 |
| R052678 | 210512221040 | \$0 | \$176,970 |
| R052679 | 210512221041 | \$0 | \$175,950 |

| ACCT NUMBER | PARCEL NUMBER | CBOE LAND VALUE | CBOE IMP VALUE |
|-------------|---------------|-----------------|----------------|
| R052684 | 210512221046 | \$0 | \$215,820 |
| R052685 | 210512221047 | \$0 | \$215,820 |
| R052686 | 210512221048 | \$0 | \$176,970 |
| R052687 | 210512221049 | \$0 | \$176,770 |
| R052688 | 210512221050 | \$0 | \$215,820 |
| R052689 | 210512221051 | \$0 | \$176,970 |
| R052690 | 210512221052 | \$0 | \$215,820 |
| R052691 | 210512221053 | \$0 | \$215,820 |
| R052692 | 210512221054 | \$0 | \$176,970 |
| R052693 | 210512221055 | \$0 | \$215,820 |
| R052694 | 210512221056 | \$0 | \$176,970 |
| R052695 | 210512221057 | \$0 | \$175,950 |
| R052696 | 210512221058 | \$0 | \$215,820 |
| R052697 | 210512221059 | \$0 | \$214,800 |
| R052698 | 210512221060 | \$0 | \$176,360 |
| R052699 | 210512221061 | \$0 | \$176,970 |
| R052700 | 210512221062 | \$0 | \$215,820 |
| R052701 | 210512221063 | \$0 | \$215,820 |
| R052702 | 210512221064 | \$0 | \$176,970 |
| R052703 | 210512221065 | \$0 | \$176,770 |
| R052704 | 210512221066 | \$0 | \$215,820 |
| R052705 | 210512221067 | \$0 | \$176,970 |
| R052706 | 210512221068 | \$0 | \$215,820 |
| R052707 | 210512221069 | \$0 | \$215,820 |
| R052708 | 210512221070 | \$0 | \$176,970 |
| R052709 | 210512221071 | \$0 | \$215,820 |
| R052710 | 210512221072 | \$0 | \$176,970 |
| R052711 | 210512221073 | \$0 | \$175,950 |
| R052712 | 210512221074 | \$0 | \$215,820 |
| R052713 | 210512221075 | \$0 | \$214,800 |
| R052714 | 210512221076 | \$0 | \$176,360 |
| R052715 | 210512221077 | \$0 | \$176,970 |
| R052716 | 210512221078 | \$0 | \$215,820 |
| R052717 | 210512221079 | \$0 | \$215,820 |
| R052718 | 210512221080 | \$0 | \$207,800 |
| R052719 | 210512221081 | \$0 | \$176,970 |
| R052720 | 210512221082 | \$0 | \$169,780 |
| R052721 | 210512221083 | \$0 | \$215,820 |
| R052722 | 210512221084 | \$0 | \$176,970 |

| | | | |
|---------|--------------|-----|-----------|
| R052680 | 210512221042 | \$0 | \$215,820 |
| R052681 | 210512221043 | \$0 | \$214,800 |
| R052682 | 210512221044 | \$0 | \$176,360 |
| R052683 | 210512221045 | \$0 | \$176,970 |

| | | | |
|---------|--------------|-----|-----------|
| R052723 | 210512221085 | \$0 | \$175,950 |
| R052724 | 210512221086 | \$0 | \$215,820 |
| R052725 | 210512221087 | \$0 | \$214,800 |
| R052726 | 210512221088 | \$0 | \$176,360 |

| ACCT NUMBER | PARCEL NUMBER | CBOE LAND VALUE | CBOE IMP VALUE |
|-------------|---------------|-----------------|----------------|
| R052727 | 210512221089 | \$0 | \$176,970 |
| R052728 | 210512221090 | \$0 | \$215,820 |
| R055121 | 210512223002 | \$0 | \$176,400 |
| R055122 | 210512223003 | \$0 | \$177,230 |
| R055123 | 210512223004 | \$0 | \$214,160 |
| R055124 | 210512223005 | \$0 | \$214,160 |
| R055125 | 210512223006 | \$0 | \$214,160 |
| R055126 | 210512223007 | \$0 | \$214,160 |
| R055127 | 210512223008 | \$0 | \$177,230 |
| R055128 | 210512223009 | \$0 | \$177,230 |
| R055129 | 210512223010 | \$0 | \$214,780 |
| R055130 | 210512223011 | \$0 | \$177,640 |
| R055131 | 210512223012 | \$0 | \$176,400 |
| R055132 | 210512223013 | \$0 | \$177,230 |
| R055133 | 210512223014 | \$0 | \$214,160 |
| R055134 | 210512223015 | \$0 | \$214,160 |
| R055135 | 210512223016 | \$0 | \$214,160 |
| R055136 | 210512223017 | \$0 | \$214,160 |
| R055137 | 210512223018 | \$0 | \$177,230 |
| R055138 | 210512223019 | \$0 | \$177,230 |
| R055139 | 210512223020 | \$0 | \$214,780 |
| R055140 | 210512223021 | \$0 | \$177,640 |
| R055141 | 210512223022 | \$0 | \$176,400 |
| R055142 | 210512223023 | \$0 | \$213,750 |
| R055143 | 210512223024 | \$0 | \$214,160 |
| R055144 | 210512223025 | \$0 | \$177,230 |
| R055145 | 210512223026 | \$0 | \$214,160 |
| R055146 | 210512223027 | \$0 | \$177,230 |
| R055147 | 210512223028 | \$0 | \$177,230 |
| R055148 | 210512223029 | \$0 | \$215,610 |
| R055149 | 210512223030 | \$0 | \$215,610 |
| R055150 | 210512223031 | \$0 | \$177,640 |
| R055151 | 210512223032 | \$0 | \$176,400 |
| R055152 | 210512223033 | \$0 | \$215,190 |
| R055153 | 210512223034 | \$0 | \$213,750 |
| R055154 | 210512223035 | \$0 | \$177,230 |

| ACCT NUMBER | PARCEL NUMBER | CBOE LAND VALUE | CBOE IMP VALUE |
|--------------|---------------|-----------------|---------------------|
| R055155 | 210512223036 | \$0 | \$213,750 |
| R055156 | 210512223037 | \$0 | \$177,230 |
| R055157 | 210512223038 | \$0 | \$176,400 |
| R055158 | 210512223039 | \$0 | \$215,610 |
| R055159 | 210512223040 | \$0 | \$215,610 |
| R055160 | 210512223041 | \$0 | \$177,640 |
| R055161 | 210512223042 | \$0 | \$176,400 |
| R055162 | 210512223043 | \$0 | \$215,610 |
| R055163 | 210512223044 | \$0 | \$213,750 |
| R055164 | 210512223045 | \$0 | \$177,230 |
| R055165 | 210512223046 | \$0 | \$213,750 |
| R055166 | 210512223047 | \$0 | \$177,230 |
| R055167 | 210512223048 | \$0 | \$177,230 |
| R055168 | 210512223049 | \$0 | \$215,610 |
| R055169 | 210512223050 | \$0 | \$215,610 |
| R055170 | 210512223051 | \$0 | \$177,640 |
| R055171 | 210512223052 | \$0 | \$176,400 |
| R055172 | 210512223053 | \$0 | \$215,610 |
| R055173 | 210512223054 | \$0 | \$213,750 |
| R055174 | 210512223055 | \$0 | \$177,230 |
| R055175 | 210512223056 | \$0 | \$213,750 |
| R055176 | 210512223057 | \$0 | \$177,230 |
| R055177 | 210512223058 | \$0 | \$177,230 |
| R055178 | 210512223059 | \$0 | \$215,610 |
| R055179 | 210512223060 | \$0 | \$177,230 |
| R055180 | 210512223061 | \$0 | \$216,640 |
| R055181 | 210512223062 | \$0 | \$176,400 |
| R055182 | 210512223063 | \$0 | \$215,610 |
| R055183 | 210512223064 | \$0 | \$215,810 |
| R055184 | 210512223065 | \$0 | \$178,880 |
| R055185 | 210512223066 | \$0 | \$176,400 |
| R055186 | 210512223067 | \$0 | \$178,880 |
| R055187 | 210512223068 | \$0 | \$214,990 |
| R055188 | 210512223069 | \$0 | \$214,990 |
| R055189 | 210512223070 | \$0 | \$177,640 |
| R055190 | 210512223071 | \$0 | \$215,400 |
| TOTAL | | \$0 | \$30,916,760 |

EXHIBIT D

OWNERS: Mountain Vista Condominium Assoc. Inc.

PROPERTY: Mountain Vista

BAA DOCKET #: 70955

STIPULATED VALUE

| ACCT NUMBER | PARCEL NUMBER | STIPULATED LAND VALUE | PRIOR IMP VALUE | STIPULATED IMP VALUE |
|-------------|---------------|-----------------------|-----------------|----------------------|
| R052641 | 210512221003 | \$0 | \$176,560 | \$158,900 |
| R052642 | 210512221004 | \$0 | \$216,240 | \$216,240 |
| R052643 | 210512221005 | \$0 | \$215,820 | \$215,820 |
| R052644 | 210512221006 | \$0 | \$176,770 | \$159,090 |
| R052645 | 210512221007 | \$0 | \$182,110 | \$163,900 |
| R052646 | 210512221008 | \$0 | \$183,760 | \$165,380 |
| R052647 | 210512221009 | \$0 | \$184,170 | \$165,750 |
| R052648 | 210512221010 | \$0 | \$183,760 | \$165,380 |
| R052649 | 210512221011 | \$0 | \$214,800 | \$214,800 |
| R052650 | 210512221012 | \$0 | \$176,360 | \$158,720 |
| R052651 | 210512221013 | \$0 | \$176,970 | \$159,270 |
| R052652 | 210512221014 | \$0 | \$215,820 | \$215,820 |
| R052653 | 210512221015 | \$0 | \$176,560 | \$158,900 |
| R052654 | 210512221016 | \$0 | \$216,240 | \$216,240 |
| R052655 | 210512221017 | \$0 | \$215,820 | \$215,820 |
| R052656 | 210512221018 | \$0 | \$176,770 | \$159,090 |
| R052657 | 210512221019 | \$0 | \$176,970 | \$159,270 |
| R052658 | 210512221020 | \$0 | \$176,970 | \$159,270 |
| R052659 | 210512221021 | \$0 | \$215,820 | \$215,820 |
| R052660 | 210512221022 | \$0 | \$215,820 | \$215,820 |
| R052661 | 210512221023 | \$0 | \$215,820 | \$215,820 |
| R052662 | 210512221024 | \$0 | \$215,820 | \$215,820 |
| R052663 | 210512221025 | \$0 | \$175,950 | \$158,360 |
| R052664 | 210512221026 | \$0 | \$176,150 | \$158,540 |
| R052665 | 210512221027 | \$0 | \$214,800 | \$214,800 |
| R052666 | 210512221028 | \$0 | \$176,360 | \$158,720 |
| R052667 | 210512221029 | \$0 | \$176,970 | \$159,270 |
| R052668 | 210512221030 | \$0 | \$215,820 | \$215,820 |
| R052669 | 210512221031 | \$0 | \$215,820 | \$215,820 |

| | | | | |
|---------|--------------|-----|-----------|-----------|
| R052670 | 210512221032 | \$0 | \$176,970 | \$159,270 |
| R052671 | 210512221033 | \$0 | \$176,770 | \$159,090 |
| R052672 | 210512221034 | \$0 | \$215,820 | \$215,820 |
| R052673 | 210512221035 | \$0 | \$176,970 | \$159,270 |
| R052674 | 210512221036 | \$0 | \$215,820 | \$215,820 |
| R052675 | 210512221037 | \$0 | \$215,820 | \$215,820 |
| R052676 | 210512221038 | \$0 | \$176,770 | \$159,090 |
| R052677 | 210512221039 | \$0 | \$215,820 | \$215,820 |
| R052678 | 210512221040 | \$0 | \$176,970 | \$159,270 |
| R052679 | 210512221041 | \$0 | \$175,950 | \$158,360 |
| R052680 | 210512221042 | \$0 | \$215,820 | \$215,820 |
| R052681 | 210512221043 | \$0 | \$214,800 | \$214,800 |
| R052682 | 210512221044 | \$0 | \$176,360 | \$158,720 |
| R052683 | 210512221045 | \$0 | \$176,970 | \$159,270 |
| R052684 | 210512221046 | \$0 | \$215,820 | \$215,820 |
| R052685 | 210512221047 | \$0 | \$215,820 | \$215,820 |
| R052686 | 210512221048 | \$0 | \$176,970 | \$159,270 |
| R052687 | 210512221049 | \$0 | \$176,770 | \$159,090 |
| R052688 | 210512221050 | \$0 | \$215,820 | \$215,820 |
| R052689 | 210512221051 | \$0 | \$176,970 | \$159,270 |
| R052690 | 210512221052 | \$0 | \$215,820 | \$215,820 |
| R052691 | 210512221053 | \$0 | \$215,820 | \$215,820 |
| R052692 | 210512221054 | \$0 | \$176,970 | \$159,270 |
| R052693 | 210512221055 | \$0 | \$215,820 | \$215,820 |
| R052694 | 210512221056 | \$0 | \$176,970 | \$159,270 |
| R052695 | 210512221057 | \$0 | \$175,950 | \$158,360 |
| R052696 | 210512221058 | \$0 | \$215,820 | \$215,820 |
| R052697 | 210512221059 | \$0 | \$214,800 | \$214,800 |
| R052698 | 210512221060 | \$0 | \$176,360 | \$158,720 |
| R052699 | 210512221061 | \$0 | \$176,970 | \$159,270 |
| R052700 | 210512221062 | \$0 | \$215,820 | \$215,820 |
| R052701 | 210512221063 | \$0 | \$215,820 | \$215,820 |
| R052702 | 210512221064 | \$0 | \$176,970 | \$159,270 |
| R052703 | 210512221065 | \$0 | \$176,770 | \$159,090 |
| R052704 | 210512221066 | \$0 | \$215,820 | \$215,820 |
| R052705 | 210512221067 | \$0 | \$176,970 | \$159,270 |
| R052706 | 210512221068 | \$0 | \$215,820 | \$215,820 |
| R052707 | 210512221069 | \$0 | \$215,820 | \$215,820 |
| R052708 | 210512221070 | \$0 | \$176,970 | \$159,270 |
| R052709 | 210512221071 | \$0 | \$215,820 | \$215,820 |
| R052710 | 210512221072 | \$0 | \$176,970 | \$159,270 |

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|---------|--------------|-----|-----------|-----------|
| R052711 | 210512221073 | \$0 | \$175,950 | \$158,360 |
| R052712 | 210512221074 | \$0 | \$215,820 | \$215,820 |
| R052713 | 210512221075 | \$0 | \$214,800 | \$214,800 |
| R052714 | 210512221076 | \$0 | \$176,360 | \$158,720 |
| R052715 | 210512221077 | \$0 | \$176,970 | \$159,270 |
| R052716 | 210512221078 | \$0 | \$215,820 | \$215,820 |
| R052717 | 210512221079 | \$0 | \$215,820 | \$215,820 |
| R052718 | 210512221080 | \$0 | \$207,800 | \$207,800 |
| R052719 | 210512221081 | \$0 | \$176,970 | \$159,270 |
| R052720 | 210512221082 | \$0 | \$169,780 | \$152,800 |
| R052721 | 210512221083 | \$0 | \$215,820 | \$215,820 |
| R052722 | 210512221084 | \$0 | \$176,970 | \$159,270 |
| R052723 | 210512221085 | \$0 | \$175,950 | \$158,360 |
| R052724 | 210512221086 | \$0 | \$215,820 | \$215,820 |
| R052725 | 210512221087 | \$0 | \$214,800 | \$214,800 |
| R052726 | 210512221088 | \$0 | \$176,360 | \$158,720 |
| R052727 | 210512221089 | \$0 | \$176,970 | \$159,270 |
| R052728 | 210512221090 | \$0 | \$215,820 | \$215,820 |
| R055121 | 210512223002 | \$0 | \$176,400 | \$158,760 |
| R055122 | 210512223003 | \$0 | \$177,230 | \$159,510 |
| R055123 | 210512223004 | \$0 | \$214,160 | \$214,160 |
| R055124 | 210512223005 | \$0 | \$214,160 | \$214,160 |
| R055125 | 210512223006 | \$0 | \$214,160 | \$214,160 |
| R055126 | 210512223007 | \$0 | \$214,160 | \$214,160 |
| R055127 | 210512223008 | \$0 | \$177,230 | \$159,510 |
| R055128 | 210512223009 | \$0 | \$177,230 | \$159,510 |
| R055129 | 210512223010 | \$0 | \$214,780 | \$214,780 |
| R055130 | 210512223011 | \$0 | \$177,640 | \$159,880 |
| R055131 | 210512223012 | \$0 | \$176,400 | \$158,760 |
| R055132 | 210512223013 | \$0 | \$177,230 | \$159,510 |
| R055133 | 210512223014 | \$0 | \$214,160 | \$214,160 |
| R055134 | 210512223015 | \$0 | \$214,160 | \$214,160 |
| R055135 | 210512223016 | \$0 | \$214,160 | \$214,160 |
| R055136 | 210512223017 | \$0 | \$214,160 | \$214,160 |
| R055137 | 210512223018 | \$0 | \$177,230 | \$159,510 |
| R055138 | 210512223019 | \$0 | \$177,230 | \$159,510 |
| R055139 | 210512223020 | \$0 | \$214,780 | \$214,780 |
| R055140 | 210512223021 | \$0 | \$177,640 | \$159,880 |
| R055141 | 210512223022 | \$0 | \$176,400 | \$158,760 |
| R055142 | 210512223023 | \$0 | \$213,750 | \$213,750 |
| R055143 | 210512223024 | \$0 | \$214,160 | \$214,160 |

| | | | | |
|---------|--------------|-----|-----------|-----------|
| R055144 | 210512223025 | \$0 | \$177,230 | \$159,510 |
| R055145 | 210512223026 | \$0 | \$214,160 | \$214,160 |
| R055146 | 210512223027 | \$0 | \$177,230 | \$159,510 |
| R055147 | 210512223028 | \$0 | \$177,230 | \$159,510 |
| R055148 | 210512223029 | \$0 | \$215,610 | \$215,610 |
| R055149 | 210512223030 | \$0 | \$215,610 | \$215,610 |
| R055150 | 210512223031 | \$0 | \$177,640 | \$159,880 |
| R055151 | 210512223032 | \$0 | \$176,400 | \$158,760 |
| R055152 | 210512223033 | \$0 | \$215,190 | \$215,190 |
| R055153 | 210512223034 | \$0 | \$213,750 | \$213,750 |
| R055154 | 210512223035 | \$0 | \$177,230 | \$159,510 |
| R055155 | 210512223036 | \$0 | \$213,750 | \$213,750 |
| R055156 | 210512223037 | \$0 | \$177,230 | \$159,510 |
| R055157 | 210512223038 | \$0 | \$176,400 | \$158,760 |
| R055158 | 210512223039 | \$0 | \$215,610 | \$215,610 |
| R055159 | 210512223040 | \$0 | \$215,610 | \$215,610 |
| R055160 | 210512223041 | \$0 | \$177,640 | \$159,880 |
| R055161 | 210512223042 | \$0 | \$176,400 | \$158,760 |
| R055162 | 210512223043 | \$0 | \$215,610 | \$215,610 |
| R055163 | 210512223044 | \$0 | \$213,750 | \$213,750 |
| R055164 | 210512223045 | \$0 | \$177,230 | \$159,510 |
| R055165 | 210512223046 | \$0 | \$213,750 | \$213,750 |
| R055166 | 210512223047 | \$0 | \$177,230 | \$159,510 |
| R055167 | 210512223048 | \$0 | \$177,230 | \$159,510 |
| R055168 | 210512223049 | \$0 | \$215,610 | \$215,610 |
| R055169 | 210512223050 | \$0 | \$215,610 | \$215,610 |
| R055170 | 210512223051 | \$0 | \$177,640 | \$159,880 |
| R055171 | 210512223052 | \$0 | \$176,400 | \$158,760 |
| R055172 | 210512223053 | \$0 | \$215,610 | \$215,610 |
| R055173 | 210512223054 | \$0 | \$213,750 | \$213,750 |
| R055174 | 210512223055 | \$0 | \$177,230 | \$159,510 |
| R055175 | 210512223056 | \$0 | \$213,750 | \$213,750 |
| R055176 | 210512223057 | \$0 | \$177,230 | \$159,510 |
| R055177 | 210512223058 | \$0 | \$177,230 | \$159,510 |
| R055178 | 210512223059 | \$0 | \$215,610 | \$215,610 |
| R055179 | 210512223060 | \$0 | \$177,230 | \$159,510 |
| R055180 | 210512223061 | \$0 | \$216,640 | \$216,640 |
| R055181 | 210512223062 | \$0 | \$176,400 | \$158,760 |
| R055182 | 210512223063 | \$0 | \$215,610 | \$215,610 |
| R055183 | 210512223064 | \$0 | \$215,810 | \$215,810 |
| R055184 | 210512223065 | \$0 | \$178,880 | \$160,990 |

| | | | | |
|----------------|---------------------|------------|---------------------|---------------------|
| R055185 | 210512223066 | \$0 | \$176,400 | \$158,760 |
| R055186 | 210512223067 | \$0 | \$178,880 | \$160,990 |
| R055187 | 210512223068 | \$0 | \$214,990 | \$214,990 |
| R055188 | 210512223069 | \$0 | \$214,990 | \$214,990 |
| R055189 | 210512223070 | \$0 | \$177,640 | \$159,880 |
| R055190 | 210512223071 | \$0 | \$215,400 | \$215,400 |
| TOTAL | | \$0 | \$30,916,760 | \$29,481,830 |

***ONLY BOLD ACCOUNT VALUES ADJUSTED DUE TO STIPULATION**