

<b>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO</b> 1313 Sherman Street, Room 315 Denver, Colorado 80203	<b>Docket Number: 71343</b>
Petitioner:  <b>815 RIVERSIDE DRIVE LLC</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.: R0579831**  
     **Category: Valuation/Protest Appeal      Property Type: Other (Commercial/Resid**
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: \$602,663**  
 (Reference Attached Stipulation)

4. The Board concurs with the Stipulation.

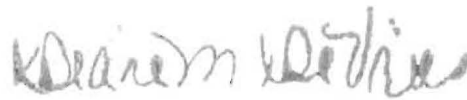
**ORDER:**

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.

**Other (Commercial/Residential)**

**DATED AND MAILED** this 26th day of September 2018.

**BOARD OF ASSESSMENT APPEALS**

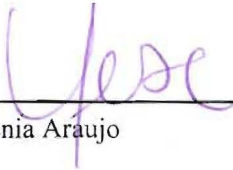


\_\_\_\_\_  
Diane M. DeVries



\_\_\_\_\_  
Debra A. Baumbach

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



\_\_\_\_\_  
Yesenia Araujo



**BOARD OF ASSESSMENT APPEALS  
STATE OF COLORADO**

STATE OF COLORADO  
BOARD OF ASSESSMENT APPEALS  
2018 JUN 21 AM 7:50

Docket Number(s): 71343  
County Schedule Number: R0579831, Parcel Number: 35351-00-003

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**Stipulation (As To Tax Year 2017 Actual Value)-**

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**815 RIVERSIDE DRIVE LLC DBA MANOR RV PARK  
PO BOX 1379  
LONGMONT, CO 80502**

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: Manor RV Park, which is located in Estes Park, Colorado.
2. The subject property is classified as a Commercial/Residential property.
3. The County Assessor assigned the following **actual** value to the subject property on the Notice of Determination:

Commercial Imps	\$	<u>1,753,500</u>
Commercial Land	\$	<u>668,200</u>
Residential Imps	\$	<u>171,600</u>
Residential Land	\$	<u>156,700</u>
Total	\$	<u>2,750,000</u>

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

Commercial Imps	\$	1,753,500
Commercial Land	\$	668,200
Residential Imps	\$	171,600
Residential Land	\$	156,700
Total	\$	2,750,000

- 4 b. After a timely appeal to the Board of Equalization, the Board of Equalization valued the subject property **assessed** value as follows:

Commercial Imps	\$	508,515
Commercial Land	\$	193,778
Residential Imps	\$	12,355
Residential Land	\$	11,282
Total	\$	725,930

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

Commercial Imps	\$	376,819
Commercial Land	\$	161,494
Residential Imps	\$	45,045
Residential Land	\$	19,305
Total	\$	602,663

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:

The Assessor considered rentals by guests and employees over 31 days to assess at the residential rate of 7.2% rather than the 29% commercial rate. Information provided by Asset Manager of property to Assessor's Office, after site visit to property on April 10<sup>th</sup>, 2018.

8. Both parties agree that the hearing scheduled before the Board of Assessment be vacated.

**DATED** this 22nd day of May 2018



DAVID JOHNSON  
Petitioner(s)



STEVE JOHNSON  
LARIMER COUNTY BOARD OF EQUALIZATION

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