

<p><b>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO</b> 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p><b>WYNN ELLIOTT</b></p> <p>v.</p> <p>Respondent:</p> <p><b>SAN MIGUEL BOARD OF COUNTY COMMISSIONERS</b></p>	<p><b>Docket No.: 75081</b></p>
<p align="center"><b>ORDER ON STIPULATION</b></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 No.:	R1080060070
Appeal Category:	ABATEMENT
Current Classification:	VACANT LAND
  
2. Petitioner is protesting the 2017 classification of the subject property.
  
3. The parties agreed that the 2017 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 2017 classification of the subject property as set forth above.

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

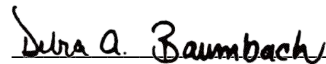
**DATED** this 27<sup>th</sup> day of July, 2020.

**BOARD OF ASSESSMENT APPEALS**

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

  
Yesenia Araujo

  
Diane M. DeVries

  
Debra A. Baumbach



**BOARD OF ASSESSMENT APPEALS  
STATE OF COLORADO**

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Schedule Number: R1080060070

Docket Number: 75081

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Petitioner(s):  
**WYNN ELLIOTT**

Tax Year(s): 2017

V.  
Respondent:  
**SAN MIGUEL BOARD OF COUNTY COMMISSIONERS**

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Petitioner(s) and Respondent hereby enter into this Stipulation regarding the tax year 2017 classification 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:

151 Palmyra, Lot 248B, Mountain Village, Colorado 81435

2. The County Assessor's actual value and classification assigned to the subject property for tax year 2017 are:

Property Classification

2017 VACANT LAND

Total Value: \$800,000

3. After further review and negotiation, Petitioner(s) and the County Assessor agree to the following tax year 2017 actual value and classification for the subject property:

Property Classification

2017 RESIDENTIAL LAND

Total Value: \$800,000

4. The classification and valuation, as established above, shall be binding only with respect to tax years 2017.


DATED this 14th day of June, 2020

  
*Wynn Elliott*  
6/14/2020 9:48:51 AM MDT  
\_\_\_\_\_  
Petitioner(s) or Attorney

Address:  
Wynn Elliott  
1603 Glen Oaks Drive  
West Des Moines, IA 50266

  
\_\_\_\_\_  
County Attorney for Respondent,  
Board of Commissioners

Address:  
P.O. Box 1170  
Telluride, CO 81435

  
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County Assessor: Peggy Kanter  
San Miguel County Assessor

Address:  
P.O. Box 506  
Telluride, CO 81435