

<b>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO</b> 1313 Sherman Street, Room 315 Denver, Colorado 80203	<b>Docket Number: 75368</b>
Petitioner: <b>JOSHUA A. &amp; GRETCHEN L. LESURE</b>  v. Respondent: <b>LAKE 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.: R004969**  
**Category: Valuation/Protest Appeal      Property Type: Vacant Land**
- 2. Petitioner is protesting the 2018 actual value of the subject property.
- 3. The parties agreed that the 2018 actual value of the subject property should be reduced to:  
  

**Total Value: \$59,400**  
 (Reference Attached Stipulation)
- 4. The Board concurs with the Stipulation.

**ORDER:**

Respondent is ordered to reduce the 2018 actual value of the subject property, as set forth above.  
  
 The Lake County Assessor is directed to change his/her records accordingly.

DATED this 31st day of July 2019.

BOARD OF ASSESSMENT APPEALS

*Diane M. DeVries*

Diane M. DeVries

*Debra A. Baumbach*

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*

Yesenia Araujo



BOARD OF ASSESSMENT APPEALS  
STATE OF COLORADO

STATE OF COLORADO  
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Docket Number: 75368

Single County Schedule Number: R004969

STIPULATION (As to Tax Year 2018 Actual Value)

JOSHUA A. & GRETCHEN L. LESURE,

Petitioner,

vs.

LAKE COUNTY BOARD OF EQUALIZATION,

Respondent.

Petitioner(s) and Respondent hereby enter into this Stipulation regarding the tax year 2018 valuation 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:  
45 ACRES OF VACANT LAND

2. The subject property is classified as VACANT LAND (what type of property).

3. The County Assessor originally assigned the following actual value to the subject property for tax year 2018:

Land	\$	145,200	.00
Improvements	\$		0.00
Total	\$	145,200	.00

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

Land	\$		.00
Improvements	\$		.00
Total	\$		0.00

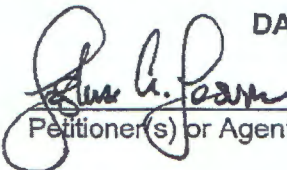
5. After further review and negotiation, Petitioner(s) and County Board of Equalization agree to the following tax year 2018 actual value for the subject property:

Land	\$	<u>59,400</u>	.00
Improvements	\$	<u>0</u>	.00
Total	\$	<u>59,400</u>	.00

6. The valuation, as established above, shall be binding only with respect to tax year 2018.

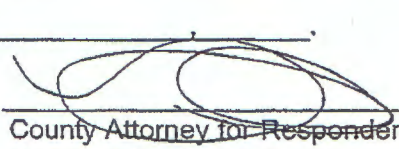
7. Brief narrative as to why the reduction was made:  
PETITIONER IS RECIEVING AN ECONOMY OF LAND DISCOUNT SINCE  
PETITIONER OWNS 45 ACRES HE IS RECIEVING AN APPROXIMATE 60%  
DISCOUNT. IT IS ANTICIPATED HE WILL RECIEVE A SIMILIAR  
DISCOUNT FOR THE NEXT VALUATION PERIOD.

8. Both parties agree that the hearing scheduled before the Board of Assessment Appeals on 8/16/19 (date) at 8:30 AM (time) be vacated or a hearing has not yet been scheduled before the Board of Assessment Appeals.

  
Petitioner(s) or Agent or Attorney

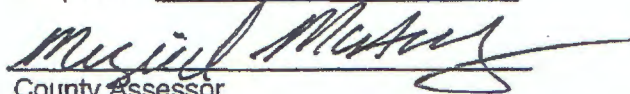
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