

<b>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO</b> 1313 Sherman Street, Room 315 Denver, Colorado 80203	<b>Docket Number: 75399</b>
Petitioner: <b>BJJ PROPERTIES LLC</b>  v. Respondent: <b>ADAMS COUNTY BOARD OF COUNTY COMMISSIONERS</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.: R0014577**  
**Category: Abatement Appeal                      Property Type: Vacant Land**
2. Petitioner is protesting the 2016 actual value of the subject property.
3. The parties agreed that the 2016 actual value of the subject property should be reduced to:

**Total Value:**  
(Reference Attached Stipulation)

4. The Board concurs with the Stipulation.

**ORDER:**

Respondent is ordered to reduce the 2016 actual value of the subject property, as set forth above.

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

**DATED** this 13th day of July 2020.

**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

*Tisha Luna*

\_\_\_\_\_  
Tisha Luna



<b>BOARD OF ASSESSMENT APPEALS,</b> <b>State of Colorado</b> 1313 Sherman Street, Room 315 Denver, Colorado 80203	
<b>Petitioner:</b> BJJ PROPERTIES LLC	<b>▲ COURT USE ONLY ▲</b>
<b>Respondent:</b> ADAMS COUNTY BOARD OF COMMISSIONERS	Docket Number: 75399
<b>Attorneys for Respondent:</b> Adams County Attorney's Office Meredith P. Van Horn, #42487 Assistant Adams County Attorney 4430 S. Adams County Parkway 5 <sup>th</sup> Floor, Suite C5000B Brighton, Colorado 80601 Telephone: 720-523-6116 Fax: 720-523-6114	County Schedule Number: R0014577
<b>STIPULATION (As to Abatement/Refund for Tax Year 2016)</b>	

Petitioner and Respondent hereby enter into this Stipulation regarding the tax year 2016 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 located at:  
 Parcel number: 0157316003009.
2. The subject property is classified as Vacant Land.
3. The County Assessor originally assigned the following actual value to the subject property for tax year 2016:

Land	225,000.00
Improvements	<u>0.00</u>
Total	225,000.00

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


Land	225,000.00
Improvements	<u>0.00</u>
Total	225,000.00


5. After the Adams County Board of Equalization's decision, the Petitioner submitted information to the Adams County Assessor's Office that shows a change in classification is warranted. The Petitioner provided proof, see attached Exhibit A, of "passive" use of this parcel in conjunction with its adjacent residential parcel, the value of the tax amount will be adjusted using the residential ratio of 7.2% rather than the vacant land ratio of 29%. There is no change to the actual value for 2016, it remains at \$225,000.

6. Both parties stipulate and agree that the valuation and classification as established above is binding with respect to tax year 2016 and that further adjustment, whether brought under legal or factual grounds, shall be precluded.

7. Both parties agree that the hearing scheduled before the Board of Assessment Appeals on \_\_\_\_\_, at 8:30 a.m., be vacated; or, a hearing has not yet been scheduled before the Board of Assessment Appeals  X  (check if appropriate).

DATED this  1st  day of June, 2020.

  
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Docket Number: 75399

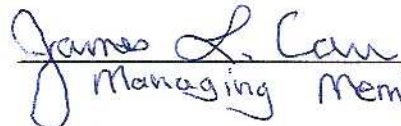
## EXHIBIT A

Adams County Assessor's Office  
Meredith Van Horn  
Assistant County Attorney

Ms. Van Horn –

Our vacant parcel, number 0157316003009, allows us to regulate development directly adjacent to our residence. This “passive” use of the property was a consideration when purchasing in 2015.

Thank you,

 - Representative of BJJ Properties  
Managing Member