

BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203	Docket Number: 75676
Petitioner: LAUREL JO BROWN v. Respondent: ELBERT 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.: R107519
Category: Valuation/Protest Appeal Property Type: Agricultural
2. Petitioner is protesting the 2019 actual value of the subject property.
3. The parties agreed that the 2019 actual value of the subject property should be reduced to:

Total Value: \$275,000
(Reference Attached Stipulation)

4. The Board concurs with the Stipulation.

ORDER:

Respondent is ordered to reduce the 2019 actual value of the subject property, as set forth above.

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

DATED this 23rd day of December 2019.

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

Gesenia Araujo

Gesenia Araujo



**BOARD OF ASSESSMENT APPEALS
STATE OF COLORADO**

Docket Number: 75676
Single County Schedule Number: R107519

STIPULATION (As to Tax Year 2019 Actual Value)

Laurel Jo Brown

Petitioner,

vs.

Elbert COUNTY BOARD OF EQUALIZATION,

Respondent.

2019 NOV 27 AM 8:32

STATE OF COLORADO
BD OF ASSESSMENT APPEALS

Petitioner(s) and Respondent hereby enter into this Stipulation regarding the tax year 2019 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:

31305 County Road 45, Kiowa, CO 80117

NE4 SE4 Section 29 Township 8 Range 63

40 Acres

2. The subject property is classified as Res/Agriculture (what type of property).

3. The County Assessor originally assigned the following actual value to the subject property for tax year 2019:

Land	\$	3,045.00
Improvements	\$	304,633.00
Total	\$	307,678.00

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

Land	\$	3,045.00
Improvements	\$	285,033.00
Total	\$	288,078.00

5. After further review and negotiation, Petitioner(s) and County Board of Equalization agree to the following tax year 2019 actual value for the subject property:

Land	\$	<u>3,045.00</u>
Improvements	\$	<u>271,955.00</u>
Total	\$	<u>275,000.00</u>

6. The valuation, as established above, shall be binding only with respect to tax year 2019.

7. Brief narrative as to why the reduction was made:
Both the petitioner and respondent agreed to the reduction in value based on the assessor's recommendation of \$275,000 to the BOE. Both parties agree to this value and agree to settle prior to the BAA Hearing scheduled for January 8, 2020.

8. Both parties agree that the hearing scheduled before the Board of Assessment Appeals on January 8, 2020 (date) at 8:30 AM (time) be vacated or a hearing has not yet been scheduled before the Board of Assessment Appeals.

DATED this 20th day of November, 2019.

Laurel Jo Brown
Petitioner(s) or Agent or Attorney

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County Attorney for Respondent,
Board of Equalization

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