

BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203	Docket Number: 79052
Petitioner: LAURA PORAKOVA- DIMBERIO v. Respondent: GUNNISON 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.: R013970
Category: Valuation/Protest Appeal Property Type: Residential
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: \$64,920
(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 Gunnison County Assessor is directed to change his/her records accordingly.

DATED this 6th day of November 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

Martha Hernandez Sanchez

Martha Hernandez Sanchez



**BOARD OF ASSESSMENT APPEALS
STATE OF COLORADO**

Docket Number: 79052
Single County Schedule Number: R013970

STIPULATION (As to Tax Year 2019 Actual Value)

LAURA PORAKOVA-DIMBERIO
Petitioner,

vs.

GUNNISON COUNTY BOARD OF EQUALIZATION,
Respondent.

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:

LOT 6, MARBLE SKI AREA 4

2. The subject property is classified as Residential use.

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

Residential Land	\$ 68,800.00
Residential Improvements	\$ <u>194,230.00</u>
Total	\$ 263,030.00

4. After a timely appeal to the Assessor's Office, the Assessor's Office valued the subject property as follows:

Residential Land	\$ 68,800.00
Residential Improvements	\$ <u>19,420.00</u>
Total	\$ 88,220.00

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

Residential Land	\$ 57,500.00
Residential Improvements	\$ 19,420.00
Total	\$ 76,920.00

6. 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:

Residential Land	\$ 57,500.00
Residential Improvements	\$ 7,420.00
Total	\$ 64,920.00

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

8. Brief narrative as to why the reduction was made:

The Assessor originally valued this newly constructed residential property at \$263,030 based on 100% completion prior to January 1st 2019. Under appeal it was determined that it was only 10% complete on that date. Based on the property's unusually small size, basic utility, and further analysis of the most relevant comparable sales, the parties agree that the value of the property at 100% completion would be \$131,690. With the improvement at 10% complete, this corresponds to a 2019 actual value of \$64,920.

9. Both parties agree that the hearing scheduled before the Board of Assessment Appeals on August 18th, 2020 be vacated.

DATED this 14th day of July, 2020.

Laura Porakova-Dimberio
 Laura Porakova-Dimberio

Petitioner(s) or Agent or Attorney
 Respondent,

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David Baumgarten 7/20/20

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Kristy McFarland
 Kristy McFarland, County Assessor

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