

<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>FOURSQUARE LLLP.</b></p> <p>v.</p> <p>Respondent:</p> <p><b>EL PASO BOARD OF COUNTY COMMISSIONERS</b></p>	<p><b>Docket No.: 79147</b></p>
<p><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 Nos.:	75012-01-004
Appeal Category:	ADATEMENT
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 El Paso County Assessor is directed to change his/her records accordingly.

**DATED** this 16<sup>th</sup> day of November 2020.

**BOARD OF ASSESSMENT APPEALS**

*Diane M. DeVries*

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Diane M. DeVries

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

*Sondra W. Mercier*

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Sondra W. Mercier

*Martha Hernandez Sanchez*  
Martha Hernandez Sanchez



**BOARD OF ASSESSMENT APPEALS  
STATE OF COLORADO**

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Docket Numbers: (AS SET FORTH IN THE ATTACHED)

Multiple County Schedule Numbers: (AS SET FORTH IN THE ATTACHED)

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STIPULATION (As to Classification for Tax Years 2014, 2015, 2016, 2017, and 2018)

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**Duff and Phelps LLC**

Agent for Petitioners

vs.

**EL PASO COUNTY BOARD OF COMMISSIONERS,**

Respondent.

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Petitioner and Respondent hereby enter into this Stipulation regarding classification for tax years AS SET FORTH IN THE ATTACHED of the subject properties, 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 properties subject to this Stipulation are described as set forth in the County Schedule Numbers on the Attachments to this Stipulation.
2. The subject properties are classified as Vacant Residential Lots.
3. The value of the subject properties is not in dispute.
4. Attachment A reflects the year, actual value and classification of the subject properties, as assigned by the Assessor for applicable tax years.
5. Attachment B reflects the year, actual value and classification subject properties after a timely appeal, as assigned by the El Paso County Board of Commissioners.
6. After further review and negotiation, the Petitioner and Respondent agree to the reclassification from Vacant Residential Lots to Single Family Residential Land, as shown on Attachment C.
7. The classifications, as established on Attachment C, shall be binding with respect to only tax year(s) listed on Attachment C.


8. Brief narrative as to why the reductions were made:

The subject properties were placed into abeyance while higher courts heard arguments presented by the petitioner and respondents for other Colorado counties. After guidance and ruling by the Colorado Supreme Court in February 2020, it has been determined that the schedule numbers listed in Attachment C qualify for reclassification from non-residential to residential land for the years listed.

9. Both parties agree that the hearings held in abeyance before the Board of Assessment Appeals according to the docket numbers listed in Attachment C be vacated.

DATED this **21nd** day of July 2020.

X

  
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Petitioner(s)  
**Duff & Phelps LLC**

Address: **1200 17<sup>th</sup> St. Suite 990**  
**Denver, CO 80202**

Telephone: **(303) 749-9033**

  
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Steven Klaffky (Jul 23, 2020 09:18 MDT)

County Attorney for Respondent,  
El Paso County Board of Commissioners

Address: **200 S. Cascade Ave. Ste 150**  
**Colorado Springs, CO 80903**

Telephone: **(719) 520-6485**

  
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Deputy County Assessor

Address: **1675 W. Garden of Gods Rd. Ste 2300**  
**Colorado Springs, CO 80907**

Telephone: **(719) 520-6600**

Multiple Docket No(s)  
Multiple Schedule No(s)

**ATTACHMENT A**  
**CLASSIFICATION, AS ASSIGNED BY THE ASSESSOR**

Docket Number	Schedule Number	Year	Classification
68971	4233201002	2016	Residential Lots (Vacant Land)
68975	7513202003	2016	Residential Lots (Vacant Land)
68978	7112209002	2016	Residential Lots (Vacant Land)
68978	7112209007	2016	Residential Lots (Vacant Land)
69758	4233201002	14-15	Residential Lots (Vacant Land)
69761	7326307007	14-15	Residential Lots (Vacant Land)
69763	7513202003	14-15	Residential Lots (Vacant Land)
69767	7112209002	14-15	Residential Lots (Vacant Land)
69767	7112209007	14-15	Residential Lots (Vacant Land)
69916	6306301002	14-15	Residential Lots (Vacant Land)
69999	6524200002	14-15	Residential Lots (Vacant Land)
70097	5109004008	14-15	Residential Lots (Vacant Land)
70098	7501201004	14-15	Residential Lots (Vacant Land)
70099	5228005011	14-15	Residential Lots (Vacant Land)
70100	7423306001	14-15	Residential Lots (Vacant Land)
70176	6228301140	14-15	Residential Lots (Vacant Land)
75343	6524200002	2016	Residential Lots (Vacant Land)
75344	7423306001	2016	Residential Lots (Vacant Land)
75345	7326307007	2016	Residential Lots (Vacant Land)
75347	5228005011	2016	Residential Lots (Vacant Land)
75348	5109004011	2016	Residential Lots (Vacant Land)
75349	5109004008	2016	Residential Lots (Vacant Land)
75350	7501201004	2016	Residential Lots (Vacant Land)
75352	6228301140	2016	Residential Lots (Vacant Land)
75354	6306301002	2016	Residential Lots (Vacant Land)
79141	5228005011	17-18	Residential Lots (Vacant Land)
79147	7501201004	2017	Residential Lots (Vacant Land)
79149	7326307007	17-18	Residential Lots (Vacant Land)
79151	8300000116	2017	Residential Lots (Vacant Land)

Stip.AtA  
Multiple Docket No(s)  
Multiple Schedule No(s)

## ATTACHMENT B

### CLASSIFICATION, AS ASSIGNED BY EL PASO COUNTY BOARD OF COMMISSIONERS AFTER A TIMELY APPEAL

Docket Number	Schedule Number	Year	Classification
68971	4233201002	2016	Residential Lots (Vacant Land)
68975	7513202003	2016	Residential Lots (Vacant Land)
68978	7112209002	2016	Residential Lots (Vacant Land)
68978	7112209007	2016	Residential Lots (Vacant Land)
69758	4233201002	14-15	Residential Lots (Vacant Land)
69761	7326307007	14-15	Residential Lots (Vacant Land)
69763	7513202003	14-15	Residential Lots (Vacant Land)
69767	7112209002	14-15	Residential Lots (Vacant Land)
69767	7112209007	14-15	Residential Lots (Vacant Land)
69916	6306301002	14-15	Residential Lots (Vacant Land)
69999	6524200002	14-15	Residential Lots (Vacant Land)
70097	5109004008	14-15	Residential Lots (Vacant Land)
70098	7501201004	14-15	Residential Lots (Vacant Land)
70099	5228005011	14-15	Residential Lots (Vacant Land)
70100	7423306001	14-15	Residential Lots (Vacant Land)
70176	6228301140	14-15	Residential Lots (Vacant Land)
75343	6524200002	2016	Residential Lots (Vacant Land)
75344	7423306001	2016	Residential Lots (Vacant Land)
75345	7326307007	2016	Residential Lots (Vacant Land)
75347	5228005011	2016	Residential Lots (Vacant Land)
75348	5109004011	2016	Residential Lots (Vacant Land)
75349	5109004008	2016	Residential Lots (Vacant Land)
75350	7501201004	2016	Residential Lots (Vacant Land)
75352	6228301140	2016	Residential Lots (Vacant Land)
75354	6306301002	2016	Residential Lots (Vacant Land)
79141	5228005011	17-18	Residential Lots (Vacant Land)
79147	7501201004	2017	Residential Lots (Vacant Land)
79149	7326307007	17-18	Residential Lots (Vacant Land)
79151	8300000116	2017	Residential Lots (Vacant Land)

Stip.AtB

Multiple Docket No(s)

Multiple Schedule No(s)

**ATTACHMENT C**  
**CLASSIFICATION, AS AGREED TO BY ALL PARTIES**

Docket Number	Schedule Number	Year	Classification
68971	4233201002	2016	Single Family Residential
68975	7513202003	2016	Single Family Residential
68978	7112209002	2016	Single Family Residential
68978	7112209007	2016	Single Family Residential
69758	4233201002	14-15	Single Family Residential
69761	7326307007	14-15	Single Family Residential
69763	7513202003	14-15	Single Family Residential
69767	7112209002	14-15	Single Family Residential
69767	7112209007	14-15	Single Family Residential
69916	6306301002	14-15	Single Family Residential
69999	6524200002	14-15	Single Family Residential
70097	5109004008	14-15	Single Family Residential
70098	7501201004	14-15	Single Family Residential
70099	5228005011	14-15	Single Family Residential
70100	7423306001	14-15	Single Family Residential
70176	6228301140	14-15	Single Family Residential
75343	6524200002	2016	Single Family Residential
75344	7423306001	2016	Single Family Residential
75345	7326307007	2016	Single Family Residential
75347	5228005011	2016	Single Family Residential
75348	5109004011	2016	Single Family Residential
75349	5109004008	2016	Single Family Residential
75350	7501201004	2016	Single Family Residential
75352	6228301140	2016	Single Family Residential
75354	6306301002	2016	Single Family Residential
79141	5228005011	17-18	Single Family Residential
79147	7501201004	2017	Single Family Residential
79149	7326307007	17-18	Single Family Residential
79151	8300000116	2017	Single Family Residential

Stip AtC  
Multiple Docket No(s)  
Multiple Schedule No(s)