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| <p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>MEC CASCADE PROPERTIES LLC.</p> <p>v.</p> <p>Respondent:</p> <p>EL PASO BOARD OF COUNTY COMMISSIONERS</p> | <p>Docket No.: 79151</p> |
| <p align="center">ORDER ON STIPULATION</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.: | 83000-00-116 |
| 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 |
|-----------------|-------------|

(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.

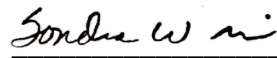
The El Paso County Assessor is directed to change his/her records accordingly.

DATED this 16th day of November 2020.

BOARD OF ASSESSMENT APPEALS

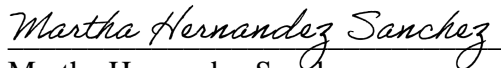


Diane M. DeVries



Sondra W. Mercier

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



Martha Hernandez Sanchez



**BOARD OF ASSESSMENT APPEALS
STATE OF COLORADO**

Docket Numbers: (AS SET FORTH IN THE ATTACHED)

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

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

Duff and Phelps LLC

Agent for Petitioners

vs.

EL PASO COUNTY BOARD OF COMMISSIONERS,

Respondent.

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


Petitioner(s)
Duff & Phelps LLC

Address: **1200 17th St. Suite 990**
Denver, CO 80202

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


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**


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) |

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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 |

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