

BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203	Docket Number: 79241
Petitioner: ALPINE LUMBER COMPANY v. Respondent: GUNNISON COUNTY BOARD OF COUNTY COMMISSIONERS	
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.: R003448
Category: Abatement Appeal Property Type: Commercial

2. Petitioner is protesting the 17-18 actual value of the subject property.

3. The parties agreed that the 17-18 actual value of the subject property should be reduced to:

Total Value: \$2,000,000
(Reference Attached Stipulation)

4. The Board concurs with the Stipulation.

ORDER:

Respondent is ordered to reduce the 17-18 actual value of the subject property, as set forth above.

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

DATED this 4th day of February 2022.

BOARD OF ASSESSMENT APPEALS



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



Stephanie Cobos



**BOARD OF ASSESSMENT APPEALS
STATE OF COLORADO**

Docket Number: 79241

Single County Schedule Number: R003448

STIPULATION (As to Tax Year 2017 & 2018 Actual Value)

Petitioners:

ALPINE LUMBER COMPANY

Tax Year: 2017 & 2018

v.

Respondent:

GUNNISON COUNTY BOARD OF COUNTY COMMISSIONERS

Petitioner(s) and Respondent hereby enter into this Stipulation regarding the tax year 2017 and tax year 2018 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:

Lots 9-24 Blk 47 Crested Butte

2. The subject property is classified as Commercial use.

3. The County Assessor originally assigned the following actual value to the subject property for tax year 2017 and tax year 2018:

Commercial Land	\$1,775,000.00
Commercial Improvements	<u>\$ 775,880.00</u>
Total	\$2,550,880.00

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

Commercial Land	\$1,775,000.00
Commercial Improvements	<u>\$ 525,000.00</u>
Total	\$2,300,000.00

5. After further review and negotiation, Petitioner(s) and the Board of County Commissioners agree to the following tax year 2017 and tax year 2018 value for the subject property:

Commercial Land	\$1,775,000.00
Commercial Improvements	<u>\$ 225,000.00</u>
Total	\$2,000,000.00

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

A more detailed analysis of cost, income and market approaches to value for the Subject Property, indicated that a lower valuation was supported.

7. Both parties agree that the hearing scheduled before the Board of Assessment Appeals on January 18, 2022 at 8:30 am (rolling docket) be vacated and this matter dismissed.

8. The foregoing stipulation shall not be deemed an admission or concession as to the contentions or position of either party, nor be deemed to be binding or have any preclusive effect with regard to any tax year other than 2017 and 2018, or with regard to any property other than the property at issue in this matter, and then only as to the valuation of that property for *ad valorem* property tax purposes.

[Signature page follows]

Date: December 28, 2021



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Petitioner(s) or Agent or Attorney

Date: _____

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Telephone: (970) 641-5300
Respondent

Date: _____

Kristy McFarland
Gunnison County Assessor
221 North Wisconsin Street, Suite A
Gunnison, Colorado 81230
Telephone: (970) 641-1085
Respondent

Date: _____

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Date: 12/17/21

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Respondent

Date: 12/21/21

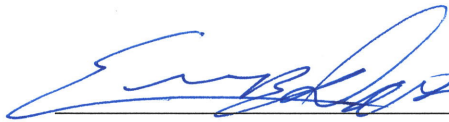
Kristy McFarland
Gunnison County Assessor
221 North Wisconsin Street, Suite A
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Telephone: (970) 641-1085
Respondent

CERTIFICATE OF SERVICE

I hereby certify that on this 28th day of December, 2021, I caused to be served via electronic filing using External Access Client (EAC), First Class Mail, postage pre-paid, hand-delivered, electronic mail, or by facsimile a true and correct copy of the **STIPULATION (As to Tax Year 2017 & 2018 Actual Value)** addressed as follows:

Board of Assessment Appeals
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Denver, Colorado 80203
E-mail: dola_baa@state.co.us

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Errol Davis