



OFFICE OF THE COUNTY ASSESSOR

970.453.3480
www.SummitCountyCO.gov

PO Box 276 | 208 East Lincoln Ave
Breckenridge, CO 80424

January 27, 2021

Cohen Revocable Trust Jil Nesbit
Brad Baugh, Agent at Duff and Phelps
2158 Tamarack Ave
Boulder, CO 80304-0923

RE: Abatement Petition # 21AR-004
Schedule # 6514211
Lot 21a Block 11 Yingling & Mickles Addition Sub
Tax Year(s): 2020

Dear Property Owner.

This letter is in response to the Abatement Petition for 2020 that you requested on the this property.

Our staff has reviewed the information you provided with your 2020 abatement request. The requirements to classify a vacant parcel as residential land, according to CRS 23-1-102(14.4)(a) and as clarified by the Colorado Supreme Court, are:

- 1) Must be contiguous with, meaning physically touching, a subject parcel of residential land; and
- 2) Must be held under common ownership with subject parcel of residential land, according to county records; and
- 3) Must be used as a unit with subject parcel of residential land.

The above referenced property meets all these requirements and qualified to be reclassified.

Please review the values on the following page. If you agree with the adjustments, please sign one copy of the Stipulation to Valuation Agreement form and return it to our office by February 27 (30 days from sending the letter). By signing this consent to value, you waive any further appeal rights for Tax Year 2020. You are welcome to return the signed agreement to Melinda Crowe at melinda.crowe@summitcountyco.gov by email.

The Assessor's Office will NOT process this abatement without your signed agreement.

Once we receive the signed agreement, we will process the paperwork with the Treasurer's Office to process a revised tax notice and/or refund.

You are welcome to contact Melinda Crowe, Administrative Assistant, at 970-453-3489 or melinda.crowe@summitcountyco.gov with questions regarding this matter.

Sincerely,

A handwritten signature in black ink that reads "Sarah Wilkinson". The signature is written in a cursive, flowing style.

Sarah Wilkinson
Executive Administrative Manager



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Stipulation to Valuation Agreement

RE: Abatement Petition # 21AR-004
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Tax Year(s): 2020

Tax Year 2020 Summary

RECOMMENDED VALUATION FOR SCHEDULE # 6514211 FOR TAX YEAR 2020

TAX YEAR 2020	ACTUAL VALUE	ASSESSED VALUE	TAX RATE (MILL LEVY)	TAXES
Original	\$843,724	\$244,680	57.537	\$14,078.15
Correction	\$843,724	\$60,326	57.537	\$3,470.99
Abate/Refund	\$0	\$184,354		\$10,607.16

Based on the information as provided in this report, the Assessor's Office recommends the property taxes for Tax Year 2020 be abated or refunded in the amount of **\$10,607.16**.



Frank Celico, Summit County Assessor Date: January 27, 2021

I do hereby agree with the recommendation of the Summit County Assessor's Office regarding the abatement of value or refund of taxes for Tax Years 2020.

By this agreement, I waive any further appeal rights for Tax Years 2020.



Brad Baugh, Property Owner Date 1/28/21

*Actual corrected and abated tax amounts may vary by a few cents, based on automated calculations in the Treasurer's database.