



## OFFICE OF THE COUNTY ASSESSOR

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### STAFF REPORT

TO: Board of County Commissioners

FROM: Frank Celico, County Assessor  
Mike Peterson, Chief Appraiser

FOR: January 28, 2020 BOCC Regular Meeting

SUBJECT: Petition for Abatement or Refund of Taxes; Abatement No. 20AR-05; Schedule No. 304457; Legal Property Description: Unit 2 Liftside Condo Commercial Lease; Owner: Vail Summit Resorts Inc

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Our office is recommending an abatement for Schedule No. 304475. The adjustment is recommended after the Petitioner and the Assessor's Office agreed to a Stipulation prior to a hearing before the Board of Assessment Appeals (BAA). The reduction in value was made due to recognition that the unit should be reduced based on the economies of scale for size and for the location. This resulted in a total value adjustment and tax refund as indicated on the following pages.

ATTACHMENTS: Stipulation Agreement  
DPT Petition  
Petition Attachment and Documents