

**San Juan County**  
**BOE #4 rulings by Assessor Stipulation Agreements**  
**CY 2024**

These BOE submissions are the result of **ASSESSOR IDENTIFIED / INITIATED** corrections, and / or challenges by the Taxpayer that have reached a Stipulated Agreement with the County Assessor. These can include errors that were identified by the ASSESSOR as obvious errors due to keying errors, computer errors, factoring errors or obvious errors (escaped property) brought to the attention of the Assessor by another party after the Tax Roll was closed for the year (May 22, 2024).

1 Name: Kelly, K  
 RE: Correct garage value basis Assessor Stipulation Agreement

Parcel number	Present Value	Proposed 2024 Value	
000310000010	\$95,700	\$44,746	Garage

2 Name: Kopp, J & L  
 RE: Moving from Secondary to Primary

Parcel number	Present Value	Proposed 2024 Value	
0007900000D3	\$634,785	\$634,785	

3 Name: Jones, C  
 RE: Remove duplicate home (nightly rental), change from Comm lot to Primary lot

Parcel number	Present Value	Proposed 2024 Value	
A33230256601	\$296,487	\$0	nightly rental
	\$296,478	\$296,478	residential
	\$32,133	\$0	comm. lot
	\$0	\$32,133	Res. primary lot
	\$625,098	\$328,611	total

4 Name: Draper, L  
 RE: Remove duplicate home (nightly rental)

Parcel number	Present Value	Proposed 2024 Value	
00066000003A	\$393,716	\$393,716	residential
	\$53,313	\$53,313	garage
	\$393,716	\$0	nightly rental
	\$102,010	\$102,010	residential lot
	\$942,755	\$549,039	total

5 Name: Walker, J & T  
 RE: Correct error on vacant land value

Parcel number	Present Value	Proposed 2024 Value	
33S24E317801	\$134,663	\$134,663	residential
	\$25,503	\$25,503	residential lot
	\$25,503	\$500	land vacant
			total

6 Name: Morrell, F & S  
 RE: Correct error on vacant land value

Parcel number	Present Value	Proposed 2024 Value	
35S23E090002	\$139,601	\$139,601	residential
	\$25,503	\$25,503	residential lot
	\$816	\$816	shed
	\$25,503	\$765	land vacant
	\$191,423	\$166,685	

7 Name: Beeson, L & L  
 RE: Removing double up residential

Parcel number	Present Value	Proposed 2024 Value	
35S25E016000	\$6,172	\$0	residential
	\$6,172	\$6,172	residential
	\$14,250	\$14,250	land greenbelt
	\$25,503	\$25,503	residential lot
	\$52,097	\$45,925	total