

San Juan County
BOE #2 rulings by Assessor Stipulation Agreements
CY 2024

These BOE submissions are the result of **ASSESSOR IDENTIFIED / INITIATED** corrections.
 These are 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.

1 Name: Bowels, J
 RE: Correct parcel value due to "land locked"

Parcel number	Present Value	Proposed 2024 Value	
A000000O001C	\$33,051	\$5,000	land vacant

2 Name: McElhaney, R
 RE: Remove cabin & secondary lot from parcel, Move cabin from one parcel to another

Parcel number	Present Value	Proposed 2024 Value	
28S25E313600	\$142,083	\$0	cabin
	\$25,503	\$0	secondary lot
	\$27,543	\$30,603	vacant land
	\$195,129	\$30,603	total

3 Name: McElhaney, R
 RE: Remove home, add cabin, change lot from primary to secondary

Parcel number	Present Value	Proposed 2024 Value	
28S25E316602	\$185,488	\$0	res. home
	\$25,503	\$0	res lot
	\$27,543	\$27,543	vacant land
	\$0	\$142,083	cabin
	\$0	\$25,503	secondary lot
	\$238,534	\$195,129	

4 Name:
 RE:

Parcel number	Present Value	Proposed 2024 Value	

5 Name: Wiggins, J & M
 RE: Removing home from lot, revert to vacant land

Parcel number	Present Value	Proposed 2024 Value	
000510000110	\$160,245	\$0	res home
	\$25,503	\$0	res lot
	\$15,689	\$32,930	vacant land
	\$201,437	\$32,930	total

6 Name: Grossman, M
 RE: Remove garage placed in error

Parcel number	Present Value	Proposed 2024 Value	

000510000100	\$29,532	\$0	garage
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7 Name: Money, B

RE:	Converting from PRE to secondary, adding res secondary lot		
Parcel number	Present Value	Proposed 2024 Value	
00062000038B	\$163,216	\$0	land vacant
	\$0	\$102,010	secondary lot

8 Name: North, C

RE: Convert from primary to secondary (losing Primary Residential Exemption of 45%)

Parcel number	Present Value	Proposed 2024 Value	
000620000190	\$551,075	\$551,075	home
	\$80,000	\$80,000	pool
	\$75,732	\$75,732	patio

9 Name: North, C

RE: Convert from primary to secondary (losing Primary Residential Exemption of 45%)

"D"	00062000033D	\$280,443	\$664,873	home 90% complete 1/1/24
		\$102,010	\$102,010	res lot
		\$382,453	\$766,883	total

"C"	00062000033C	\$280,443	\$662,810	home 90% complete 1/1/24
		\$102,010	\$102,010	res lot
		\$382,453	\$764,820	total

10 Name: BBP Properties, LLC

RE: Convert from primary to secondary (losing Primary Residential Exemption of 45%)

Parcel number	Present Value	Proposed 2024 Value	
	\$102,212	\$102,212	pool
001490000250	\$102,010	\$102,010	res lot
	\$331,275	\$331,275	Home
	\$55,000	\$55,000	Garage
	\$9,880	\$9,880	covered deck/patio
	\$600,377	\$600,377	total

11 Name: Smith, C

RE: Move lot to Primary

Parcel number	Present Value	Proposed 2024 Value	
000690000030	\$85,688	\$0	secondary lot
	\$0	\$85,688	res lot

12 Name: Kelly, K

RE: Convert from primary to secondary (losing Primary Residential Exemption of 45%)

Parcel number	Present Value	Proposed 2024 Value	
000310000010	\$576,682	\$576,682	home
	\$219,322	\$219,322	res lot
	\$95,700	\$95,700	garage
	\$891,704	\$891,704	total

13 Name: Kopp, J
 RE: Convert from primary to secondary (losing Primary Residential Exemption of 45%)

Parcel number	Present Value	Proposed 2024 Value	
0007900000D3	\$560,216	\$560,216	home 100% complete 1/1/24
	\$61,206	\$61,206	res lot
	\$13,363	\$13,363	land - vacant
	\$634,785	\$634,785	total

14 Name: Kong, A
 RE: Convert from primary to secondary (losing Primary Residential Exemption of 45%)

Parcel number	Present Value	Proposed 2024 Value	
000510000080	\$8,000	\$8,000	shed
	\$17,000	\$17,000	land
	\$25,000	\$25,000	total

15 Name: Bowring, H & M
 RE: Convert basement back to PRE, change from commercial lot to residential.

Parcel number	Present Value	Proposed 2024 Value	
A00120000190	\$291,130	\$392,484	residential
	\$101,354	\$0	nightly rental
	\$30,603	\$0	Com'l lot
	\$0	\$30,603	Res lot
	\$423,087	\$423,087	total

16 Name: Holliday, C & D
 RE: Convert from Secondary to Primary

Parcel number	Present Value	Proposed 2024 Value
B0000028002B	\$305,526.00	\$305,526.00

17 Name: Whitmore, J
 RE: Correcting home value based on % complete

Parcel number	Present Value	Proposed 2024 Value	
1160000040	\$52,598	\$116,012	Primary Res partial
	\$25,503	\$25,503	Res lot
	\$14,118	\$14,118	Land vacant
	\$92,219	\$155,633	Total

18 Name: Covert, S
 RE: Correct home value based on current 3rd party appraisal

Parcel number	Present Value	Proposed 2024 Value	
32S24E316001	\$292,813.00	\$109,000.00	Other residential
	8115	8115	Land Greenbelt
	6121	6121	Non-Primary Lot Other
	\$307,049.00	\$123,236.00	Total