

**GUNNISON COUNTY BOARD OF EQUALIZATION
MEETING MINUTES
JULY 24, 2008**

The July 24, 2008 Board of Equalization meeting was held in the Board of County Commissioners Meeting Room at the Courthouse at 200 East Virginia Ave, Gunnison. Present were:

Hap Channell, Chairperson
Jim Starr, Commissioner

Paula Swenson, Vice-Chairperson
Ruth Dukeman, Clerk to the Board

County Assessor Kristy McFarland and Senior Appraiser/Analyst George Lickiss were present and participated as indicated in the text.

NOTICE: The Petitioner's and Assessor's exhibits for each case are located in their individual Board of Equalization files.

The valuation time period is July 1, 2004 –June 30, 2006

CALL TO ORDER: Chairperson Channell called the July 24, 2008 meeting of the County Board of Equalization to order at 1:01 pm.

**CBOE #10
JT-3 Partners Ltd**

The Petitioner was not present. Senior Appraiser George Lickiss summarized the subject property and after additional review of petitioners documentation recommends an adjusted value of \$445,000. The Petitioner provided an appraisal, it was noted that the square footage of the appraisal did not include the 100 square foot loft area that is part of the subject property. The Assessors office was able to provide comparables that include the additional 100 square foot living space to support the value of \$445,000.

Moved by Commissioner Starr, seconded by Commissioner Swenson to accept the compromised value of \$445,000. Motion carried unanimously.

**CBOE #13
Adams Alan**

Mr. Adams was not present. Senior Appraiser George Lickiss summarized the subject property. The petitioner provided an appraisal and the purchase price of the property that was outside of the June 30, 2006 timeframe for consideration.

Moved by Commissioner Starr, seconded by Commissioner Swenson to deny this appeal. Motion carried unanimously.

BREAK: The meeting recessed from 1:18 pm to 1:32 pm.

**CBOE #07
Pruroc Joint Ventures**

Mr. Prunskis was scheduled to participate via teleconference but was not available when called at 1:38 pm, and again at 1:48 pm. A message was left requesting a call back within the hearing timeframe. Senior Appraiser George Lickiss summarized the subject property and used a map to demonstrate the layout of the subdivision including the location of ski in/out properties. The comparables provided by the petitioner were near the entrance to the subdivision, traffic patterns and lack of amenities are not comparable to the subject property. Senior Appraiser George Lickiss recommends an adjusted value of \$1,111,400 to reflect a common value of the property location and amenities available.

Moved by Commissioner Swenson, seconded by Commissioner Starr to adjust the value to \$1,111,400. Motion carried unanimously.

**CBOE #08
Spring Lane Investments**

Mr. Prunskis was scheduled to participate via teleconference but was not available when called. Senior Appraiser George Lickiss summarized the subject property. Senior Appraiser Lickiss also provided a visual aid showing the sales trend analysis demonstrating the market leveling off at stable values. The supported value of \$1,111,400 was maintained.

Moved by Commissioner Starr, seconded by Commissioner Swenson to deny petitioners request. Motion carried unanimously.

Break: A short recess of the meeting from 2:05 pm to 2:11 pm.

CBOE #05
Moore W Henson Etal

Mr. Moore was present for discussion. Chairperson Channell advised Mr. Moore of his Notice of Rights. Senior Appraiser George Lickiss summarized the subject property, a Type 4 quality of construction including some custom work, adjustments for square footage and the garage show a supported value of \$1,462,500.

Mr. Moore stated that he was familiar with the properties used for comparisons and the attributes of these properties differed from the subject property in the fact that his property has a large common/shared driveway and views of the neighboring properties garage. He further stated an adjacent building site has encroached on the recommended boundaries further devaluing his property value.

The effects of the building site encroachment and the occurrence of common/shared driveways was further discussed. The word obsolesces in reference to the property was further explained by Senior Appraiser Lickiss. He detailed the differences of economic and functional obsolescence. After further discussion it was decided that the unfavorable factors on the property would be taken into account.

Moved by Commissioner Starr, to adjust the value for the property to \$1,380,600, seconded by Commissioner Swenson to accept the compromised value of \$1,380,600 for the unique characteristics. Motion carried unanimously.

CBOE #12
Kelly Colleen N Etal

Ms. Kelly participated in the hearing via teleconference. Chairperson Channell introduced the attendees and advised Ms. Kelly of her Notice of Rights. Senior Appraiser George Lickiss summarized the subject property and confirmed Ms. Kelly's receipt of the requested information provided. He further explained the numerous sales in Crested Butte South during the applicable timeframe and how during the first six months there was a 4% increase, then a leveling out of the property values in the area.

Ms. Kelly felt the sale of the ski area caused a boom in real estate sales. In her opinion it was a superficial effect on the market and the values are now going down. Additional discussion as to the process and timeframe used to arrive at the recommended value occurred.

Moved by Commissioner Swenson, seconded by Commissioner Starr to deny a value adjustment. Motion carried unanimously.

CBOE #06
Czillinger Robert Etal

Mr. Czillinger was present. Chairperson Channell advised Mr. Czillinger of his Notice of Rights. Senior Appraiser George Lickiss summarized the subject property and the comparables used. The petitioner's contention was in the valuation of a barn structure on the property. Senior Appraiser Lickiss explained the valuation process and detailed how only market sales from the specified time period can be used by the Assessors Office to determine value.

Mr. Czillinger built the barn in 1983 for a cost of \$6,700.00. He provided the Board with a detailed description of the structure and written information as to the cost of replacement. Further discussion as to the similarities, differences and adjustments made to the market sale comparables ensued. Senior Appraiser Lickiss shared additional information about the different economic area definitions used. Additional discussion occurred in reference to the subject property and effects on the reduction for the barn on the overall property value.

Moved by Commissioner Starr, seconded by Commissioner Swenson to adjust the value to \$163,400. Motion carried unanimously.

Break: The meeting recessed from 2:50 pm to 3:40 pm.

CBOE #09
Jenkins Steven D Etal

Mr. Leo Klinker, Mr. Michael O'Loughlin, and Mr. Steven Jenkins were present for discussion. Chairperson Channell advised the petitioners of the Notice of Rights. Senior Appraiser George Lickiss summarized the subject property. It was further discussed how neither a cost approach nor the income approach could be an applicable method of determination of value in this case because data from comparable situations was inadequate. Mr. O'Loughlin shared additional information about the nature of the property and the current lessee. It was noted that the current use of the property was commercial, even though there are residential elements still present. Extensive discussion about the statutory requirements, the effects on the valuation process and value of the subject property occurred.

Moved by Commissioner Swenson, seconded by Commissioner Starr to adjust the property value to \$208,000 with no modifications to the commercial classification. Motion carried with a majority vote. Chairperson Channell voted nay stating that he wished more could be done to assist in the situation.

CBOE #11
El Vasito

The petitioner was not present. Senior Appraiser George Lickiss summarized and detailed the location of the subject property. Property boundaries were unclear at the time of inspection by the Assessors office, it was recently identified that the barn included in the Notice of Determination was on an adjacent property. The property was currently classified as vacant land and does not qualify for an agriculture change as requested by the petitioner at this time. Periodic inspections by the Assessors office will continue to take place to determine if a change of use is applicable. Comments were included in the documentation provided for the hearing from the Petitioner disputing information referencing a separate parcel under different ownership and can not be considered at this time.

Moved by Commissioner Swenson, seconded by Commissioner Starr to accept the adjusted value of \$235,820, classification to remain vacant land. Motion carried unanimously.

ADJOURN: **Moved** by Commissioner Swenson seconded by Commissioner Starr to adjourn the meeting. Motion passed unanimously. The July 24, 2008 meeting of the Board of Equalization adjourned at 4:18 pm

Hap Channell, Chairperson

Paula Swenson, Vice-Chairperson

Jim Starr, Commissioner

Minutes Prepared By::

Ruth Dukeman, Deputy County Clerk

Attest:

Stella Dominguez, County Clerk