

**GUNNISON COUNTY BOARD OF EQUALIZATION
MEETING MINUTES
July 22, 2011**

The July 22, 2011 Board of Equalization meeting was held in the Board of County Commissioners Meeting Room at the Courthouse, 200 E. Virginia Ave., Gunnison. Present were:

Hap Channell, Chairperson
Phil Chamberland, Commissioner

Paula Swenson, Vice-Chairperson
Bobbie Lucero, Clerk to the Board

County Assessor Kristy McFarland, Deputy Assessor Vicki Hildreth, Senior Appraiser/Analyst George Lickiss and others 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.

CALL TO ORDER: Chairperson Channell called the July 22, 2011 meeting of the County Board of Equalization to order at 8:30 am. Chairperson Channell explained the roles, rights and responsibilities of the Board and the Petitioner during each hearing where a Petitioner and/or a Petitioner's representative was present, either in person or via telephone. Appeal notices were also provided to each Petitioner.

**CBOE#38
Craig Silberman**

Petitioner was not present for discussion. Appraiser Don Rundell summarized the subject property and discussed comparables he provided as examples at the hearing. Petitioner commented in his packet provided, he had asked to use information in Pitkin. After discussion, Deputy Assessor Hildreth has confirmed that they can use information in adjacent Counties. **Moved** by Commissioner Swenson, seconded by Commissioner Chamberland, to deny the appeal for CBOE #38. Motion carried.

**CBOE #67
Ralph C. and Marilyn R. Jaynes Living Trust**

Petitioner Marilyn and Ralph Jaynes were present for discussion. Appraiser Don Rundell summarized the subject property is valued at \$230,120, and discussed comparables he provided as examples at the hearing. Petitioner commented the cabin is 33 years old and thinks age should be taken into consideration. Rundell explained that they do take age into consideration when calculating the value. They deducted almost \$10,000 off of the valuation. Petitioner commented that the foundation is settling, doors are off kilter, and it is hard to open the doors. The condition of the property was discussed. Condition is classified as below average. **Moved** by Commissioner Swenson, seconded by Commissioner Chamberland, to adjust the value of CBOE #67 to \$190,000 based on building condition. Motion carried unanimously. Assessor's Office will change their information in their database.

**CBOE#1
Craig Pauly**

Petitioner Craig Pauly was present for discussion. Appraiser Mary Mast summarized the subject property and discussed comparables she provided as examples at the hearing. The subject property is valued at \$1,323,040; built in 1987, in average condition and good quality. Petitioner mentioned that over the past 2 years there has been an economic collapse. Petitioner commented if anything his home decreased in value, not increased in 2008 to 2010. Chairperson Channell explained the Mass Appraisal process. Commissioner Chamberland explained that the County Board of Equalization's job is to make sure that the Assessor's Office uses the formula correctly, consistently and equally. There was a discussion on Economic Areas. **Moved** by Commissioner Swenson, seconded by Commissioner Chamberland, to deny the appeal for CBOE #1. Motion carried unanimously.

CBOE#12

Systers, Inc.

Petitioner Jake Jacobson was present for discussion. Appraiser Mary Mast summarized the subject property and discussed comparables she provided as examples at the hearing. The subject property is valued at \$747,580; built in 1976, in average condition, and fair quality. Deputy Assessor Hildreth noted that this property is unique, it is called unit 9, it is 6 separate rentable spaces/units by definition on the plat it is 1 unit. Petitioner commented that unit 9 Coal Creek Condos is an apartment building. Petitioner argued that the comparable's square footage is more than calculated. **Moved** by Commissioner Swenson, seconded by Commissioner Chamberland, to adjust the value of CBOE #12 to \$200/square footage, making the total value \$712,600 because of the uniqueness of the building. Motion carried unanimously.

CBOE#20
Donald Meyer
Reschedule hearing for August 04, 2011.

CBOE#25
Abrams Lloyd
Reschedule hearing for August 04, 2011.

CBOE#28
Jim Wickham

Petitioner was not present for discussion. Appraiser Mary Mast summarized the subject property and discussed comparables she provided as examples at the hearing. **Moved** by Commissioner Chamberland, seconded by Commissioner Swenson, to deny CBOE #28 because all of the calculations are accurate. Motion carried unanimously.

CBOE#48
Mary Burnett

Petitioner was not present for discussion. Appraiser Mary Mast summarized the subject property and discussed comparables she provided as examples at the hearing. Mast provided an email from the petitioner for the hearing. The board reviewed the email and the appraisal provided. The board determined they cannot use the appraisal because it is outside of the time frame and it is a single fee appraisal. **Moved** by Commissioner Swenson, seconded by Commissioner Chamberland, to deny CBOE #48. Motion carried unanimously.

CBOE#35
Gary Edmonds

Petitioner was not present for discussion. Appraiser Mary Mast summarized the subject property and discussed comparables she provided as examples at the hearing. The subject property is valued at \$233,650, the construction quality is fair, and there is an age adjustment for the property. **Moved** by Commissioner Swenson, seconded by Chairperson Channell, to deny CBOE #35 based on the information provided. Motion carried unanimously.

CBOE#49
William Dorricott

Petitioner was not present for discussion. Appraiser Mary Mast summarized the subject property and discussed comparables she provided as examples at the hearing. Mast mentioned there is an adjustment for the lot being split by irrigation ditches effecting the value of the lot. **Moved** by Commissioner Chamberland, seconded by Commissioner Swenson, to deny CBOE #49. Motion carried unanimously.

CBOE#71
John Belkin

Petitioner John Belkin was present for the discussion on conference call. Appraiser Mary Mast summarized the subject property and discussed comparables she provided as examples at the hearing. Mast explained the property's time adjusted sales price is \$236,560, built in 1990, and is in average quality and condition. Petitioner commented the examples all have garages, and his property has no garage. Chairperson Channell confirmed that the lack of garage has been

reflected in the examples values. Petitioner commented he bought the property in 2003, it has original siding, and in 1990 a permit was pulled to replace the roof/deck. Petitioner stated he thinks the condition is below average. There was a discussion on the difference of average and below average conditions for homes. **Moved** by Commissioner Swenson, seconded by Commissioner Chamberland, to deny CBOE #71 based on the petitioner does not want to change the construction quality of his home. Motion carried unanimously.

CBOE#72
John Belkin

Petitioner John Belkin was present for the discussion on conference call. Appraiser Mary Mast summarized the subject property and discussed comparables she provided as examples at the hearing. There was a discussion on square footage calculations and price per square footage. Petitioner commented the house behind him was sold, and it seems to be a better comparable. Deputy Assessor Hildreth commented that the square footage distinction and reason they did not use the neighboring property is because the properties condition is different. The petitioner commented he is not interested in reducing the quality of his property. **Moved** by Commissioner Swenson, seconded by Commissioner Chamberland, to adjust the value of CBOE #72 to \$760,000. Motion carried.

CBOE#65
Elk Mountain Lodge at Crested Butte, LLC.

Petitioner Mike Nolan was present for discussion. Deputy Assessor Hildreth summarized the subject property and discussed comparables she provided as examples at the hearing. Petitioner commented that he needs clarification on the assessment for why they have assessed the property as 1 property or 2 properties. Deputy Assessor Vicki Hildreth commented he will get 2 assessments for the properties because they are unique and will be assessed individually. **Moved** by Commissioner Chamberland, seconded by Commissioner Swenson, to deny the appeal for CBOE #65. Motion carried unanimously.

CBOE#68
Madeline Batsis

Petitioner Nick Batsis was present for discussion. County Assessor Kristy McFarland summarized the subject property and discussed comparables she provided as examples at the hearing. McFarland explained the base value is calculated by analyzing all sales at Arrowhead and based on attributes for each lot, it will increase or decrease the value. Petitioner commented he thinks there is an error on the access on his valuation. George Lickiss commented that the access the Assessor's Office came through is on common ground that anyone can use, not at 18% grade road. The petitioner can access his property if he contacts AIA and the Mansfield's to go on their property. There was discussion on the access. **Moved** by Commissioner Swenson, seconded by Commissioner Chamberland, to deny CBOE #68. Motion carried unanimously.

CBOE#77
Robert Orr

Petitioner Robert Orr was present for discussion on conference call. Senior Appraiser George Lickiss summarized the subject property and discussed comparables he provided as examples at the hearing. The subject property is valued at \$673,420 and is in average condition, built in 1988. Petitioner commented on the comparables that he provided. Petitioner mentioned he purchased the property in 1997, and the property has not had any upgrades expect for replacing linoleum floor in one of the bathrooms. Lickiss explained that they have to look at sales overtime, and in this area there is no time adjusted selling price by June 30, 2010. Lickiss commented under Colorado Law they can go back 5 years to determine sales. There are not enough sales to determine a value in the valuation period. The Assessor's Office used 8 comparables that sold in the area over a period of time to determine the value. **Moved** by Commissioner Swenson, seconded by Commissioner Chamberland, to deny CBOE #77. Motion carried unanimously.

CBOE#90
Virgil and Lee Spann Ranches, Inc.

Petitioner Janet Washburn was present for discussion. Commissioner Chamberland mentioned he has a business relationship with the petitioner and a personal relationship with this property. Commissioner Chamberland removed himself from the room.

This appeal is just on the residential portion of the property. Senior Appraiser Lickiss summarized the subject property and discussed comparables he provided as examples at the hearing. The home was built in 1913, and is in fair quality, average condition and is valued at \$419,770. Petitioner commented the problem they have is only going back 5 years for comparables. This home was built in 1913. Water runs through the basement and that is why the basement is unfinished. Petitioner mentioned that once irrigation water comes on the water fills up the basement, which causes floods and water damage. **Moved** by Commissioner Swenson, seconded by Chairperson Channell to adjust the value of CBOE #90 to \$224,070 for the residential portion. \$129,110 is the value of the agricultural land, \$51,590 for agricultural other improvements, with a total value of 404,770. The adjustment is due to seasonal water in the basement that has not been mitigated. Motion carried.

CBOE#91
Virgil and Lee Spann Ranches, Inc.

Petitioner Janet Washburn was present for discussion. Senior Appraiser Lickiss summarized the subject property and discussed comparables he provided as examples at the hearing. The home was built in 1960 with average condition, fair quality, and is valued at \$461. Petitioner commented the subject property was originally built in the 1920s, and there are structural issues. Petitioner stated the cabin is not in accurate condition, and the condition should be below average because the kitchen floor needs to be replaced. **Moved** by Chairperson Channell, seconded by Commissioner Swenson to adjust the value of CBOE #91 to the value of \$414,380 based on the reclassification of the cabin to below average. Motion carried.

CBOE#78
Kevin Clark

Petitioner Kevin Clark was present for discussion. Appraiser Don Rundell summarized the subject property and discussed comparables he provided as examples at the hearing. Hildreth explained what the acre intercept is. Petitioner commented he doesn't think any of the comparables are comparable. There was a discussion over the acreage and the comparables. **Moved** by Commissioner Swenson, seconded by Commissioner Chamberland, to adjust the value of CBOE #78 to \$46,600 which is reflective of the sales prices of the comparables in that area. Motion carried unanimously.

CBOE# 86
Glen Saunders

Petitioner Glen Saunders was present for discussion via conference call. Appraiser Don Rundell summarized the subject property and discussed comparables he provided as examples at the hearing. Petitioner commented he doesn't understand the valuations, and provided an article from the Crested Butte News paper discussing the property valuations decreasing. Chairperson Channell explained how property values have increased depending on their classification, and amounts in the paper article are generalized for the entire community, not specific to the classifications of a single property. Chairperson Channell explained that the Colorado statutes make the Assessor's Office look only at sales for comparables, not what is still on the market for sale. **Moved** by Chairperson Channell, seconded by Commissioner Swenson, to deny CBOE #86 based on this extensive discussion and evidence provided that the formulas and rules were followed. Motion carried unanimously.

CBOE#88
Dexter Guerrieri

Petitioner was not present for discussion. Appraiser Don Rundell summarized the subject property and discussed comparables he provided as examples at the hearing. Rundell proposed an adjustment because the subject property is off grid, he proposed an adjustment to \$61,430. **Moved** by Commissioner Swenson, seconded by Chairperson Channell, to accept the recommendation from the Assessor's Office to adjust the value of CBOE 88 to \$61,430. Motion carried unanimously.

**CBOE#93
Linda Lebeau**

Petitioner was not present for discussion. Appraiser Don Rundell summarized the subject property and discussed comparables he provided as examples at the hearing. Rundell explained the property is in Marble, valued at \$430,580, condition is average, and was built in 1965. Hildreth commented that the subject property is on the river, while the examples are not, and this is the key difference that affects the value. **Moved** by Chairperson Channell, seconded by Commissioner Chamberland, to adjust the value of CBOE #93 to \$370,790, which is a 15% market adjustment for no potable water available on sight. Motion carried unanimously.

**CBOE#96
William Clearwater**

Petitioner William Clearwater was present for discussion. Assessor's Office proposed an adjustment to \$232,520. Assessor's Office mentioned that it was discovered at a hearing yesterday that the subject property is off grid, and the condition is below average. Petitioner agreed. **Moved** by Commissioner Swenson, seconded by Commissioner Chamberland, to adjust the value of CBOE #96 to \$232,520. Motion carried unanimously.

**CBOE#73
Van Dale Corporation**

Petitioner was not present for discussion. Appraiser Mary Mast summarized the subject property and discussed comparables she provided as examples at the hearing. The board discussed comparables. **Moved** by Commissioner Swenson, seconded by Commissioner Chamberland, to deny CBOE #73. Motion carried unanimously.

**CBOE#79
Sandra Satterwhite**

Petitioner Glen Williamson was present for discussion. Appraiser Mary Mast summarized the subject property and discussed comparables she provided as examples at the hearing. Petitioner read out loud an email he had sent. The email explains that the Town of Crested Butte has decided not to fix the road in proximity to his property. The petitioner believes this should be taken into consideration of the value. Petitioner mentioned this is a snow slide area, where signs have been placed. The board reviewed his pictures the petitioner provided. Hildreth brought to attention the avalanche area has already been taken into consideration on the value of the subject property. The Assessor's Office is aware of the mudslide/avalanche area, and a 16% adjustment has already been applied for this condition. **Moved** by Commissioner Swenson, seconded by Commissioner Chamberland, to adjust the value of CBOE #79 to \$149,000 due to issues on the property. Motion carried unanimously.

**CBOE#95
Mark Trautman**

Petitioner Mark Trautman was present for discussion. Appraiser Mary Mast summarized the subject property and discussed comparables she provided as examples at the hearing. Petitioner commented that the comps are agreeable, except the interiors of the comparables. The board discussed the quality of the interior of the subject property. **Moved** by Commissioner Swenson, seconded by Commissioner Chamberland, to adjust the value of CBOE #95 to \$563,000 for construction quality, and not changing the condition. Motion carried unanimously. Assessor's Office will perform an inspection.

**CBOE#80, #81, and #82
Michael Haman**

Petitioner Michael Haman was present for discussion via conference call. Appraiser Mary Mast summarized the subject property and discussed comparables she provided as examples at the hearing. Petitioner commented that there is no electricity available for lots 43-46, and they are very unbuildable and unusable lots. The Assessor's Office confirmed that the lots do not have electricity. **Moved** by Commissioner Swenson, seconded by Commissioner Chamberland, to deny CBOE #80, #81, and #82 based on evidence that they were valued correctly. Motion carried unanimously.

ADJOURN: **Moved** by Commissioner Chamberland, seconded by Commissioner Swenson, to adjourn the meeting. Motion passed unanimously. The July 22, 2011 meeting of the Board of Equalization adjourned at 4:37pm.

Hap Channell, Chairperson

Paula Swenson, Vice-Chairperson

Phil Chamberland, Commissioner

Minutes Prepared By:

Bobbie Lucero, Deputy County Clerk

Attest:

Stella Dominguez, County Clerk