

**GUNNISON COUNTY BOARD OF EQUALIZATION
MEETING MINUTES
July 27, 2011**

The July 27, 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 and 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 27, 2011 meeting of the County Board of Equalization to order at 9:30 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#217
Robert Hernandez**

Petitioner Robert Hernandez was present for discussion via conference call. Lickiss summarized the subject property and discussed comparables she provided as examples at the hearing. Lickiss explained that the property is valued at \$1,142,490.00, construction quality is very good, building condition is average and was built in 2004. Petitioner commented that his property valuation is high it should be valued at \$665,000. Petitioner mentioned the valuation included furnishings and an itemized list worth \$400,000 or more. Lickiss commented the Assessor's Office has the list, but do not know the condition of the personal property. There was a discussion on how they value personal property. Lickiss explained that the property is classified as agricultural and valued at an income approach, not the market approach. The Assessor's Office commented that the limited access has been taken into account for this property during the multiple regression analysis. **Moved** by Commissioner Swenson, seconded by Commissioner Chamberland, to adjust the personal property by \$200,000, the value for CBOE #217 will be adjusted to \$942,490.00, which is \$256.39/sqft. Motion carried unanimously. Assessor's office will perform an inspection to confirm.

**CBOE#202
Dave Ingraham**

Petitioner was not present for discussion. Appraiser Mary Mast explained that Mr. Ingraham accepted a market adjustment due to the lack of access. **Moved** by Commissioner Swenson, seconded by Commissioner Chamberland, to adjust the value of CBOE #202 to \$242,350. Motion carried unanimously.

**CBOE#218 -221
Daniel Gallagher**

Petitioner Daniel Gallagher was present for discussion. Appraiser Mary Mast summarized the subject property and discussed comparables she provided as examples at the hearing. Mary explained CBOE #218, 219, 220, and 221 are multi-family tracks in the Skyland area. Mary pointed out she has used the same sale comparable/examples for all 4 appeals. Mr. Gallagher explained he had to do a Deed in Leu on the property because the buyers did not pay for it. Petitioner feels this sale is not a good comparable because it did not transact completely. Petitioner explained that the buyers made a down payment, closed on the property, and transferred ownership. Mr. Gallagher explained the legal situations that occurred. Can't build or sell the property because no one will list it. There was a discussion on the sales transaction, and if the property is buildable or not. The Assessor's Office explained that land can be considered unbuildable if it can be proven, for example a building permit that is applied for and denied. Due diligence must be taken. Gallagher stated he has not applied for building permits because

he has to have an approval from the building association and they will not give him permission. Gallagher claims he went to Joanne Williams and she said he could not testify in court because they have to have a letter of approval from the architectural committee. Mr. Gallagher does not have any documentation to verify these conversations. The board suggested to Mr. Gallagher to get written documentation that confirms and verifies he cannot build on his property. **Moved** by Commissioner Swenson, seconded by Commissioner Chamberland, deny CBOE #218, 219, 220, and 221. The board encouraged Mr. Gallagher to bring back information to the Assessor's Office and review the Notice of Rights options. Motion carried.

**CBOE#107
David Kinateder**

Petitioner was not present for discussion. Petitioner had called previous to the hearing and informed they will not be attending. Lickiss summarized the subject property and discussed comparables he provided as examples at the hearing. Lickiss explained the property is valued at \$193,600. The subject property has fair construction quality and the building condition is below average. George pointed out the homeowner thinks the condition is incorrect. Lickiss commented they are basing the condition on the last time the property was visited, because properties are only visited when a building permit is pulled on the property. There is no way to verify the homeowners claim until there is a physical inspection done by the Assessor's Office. Petitioner mentioned on the Notice of Determination the property should be valued at \$229,000. Petitioner also states on the Notice of Determination that the property is in brand new or above average condition. **Moved** by Commissioner Swenson, seconded by Chamberland to postpone CBOE #107 until after the last hearing of the day, to give George Lickiss opportunity to review the properties condition. Motion carried unanimously.

**CBOE#89
John Lane**

Petitioner John Lane was present for discussion on conference call. Lickiss summarized the subject property and discussed comparables he provided as examples at the hearing. George explained the property is valued at \$182,570, was built in 1978, building condition is below average, and construction quality is low. Lickiss mentioned all examples/comparables are seasonal access as well as the subject property. Petitioner stated on the Notice of Determination that the property should be valued at \$125,000. Petitioner explained he had an appraisal performed in 2006 when the economy was good and the appraisal came in at \$125,000. Lickiss pointed out that appraisal is outside of the time frame to be use on the property. Chairperson Channell explained that to Assessor's office is required by state statute to use a Mass Appraisal technique and use sales of like properties in Economic Area 8. The board agreed that the comparables compare closely with the subject property and do not see any discrepancies. **Moved** by Commissioner Chamberland, seconded by Commissioner Swenson, to deny the appeal of CBOE #89. Motion carried unanimously.

**CBOE#207 -210
Bruce Clements**

Petitioner Bruce Clements and Cathy Zehr were present for discussion. Lickiss mentioned that all four properties are in the mining district. Lickiss and Appraiser Don Rundell summarized the subject properties and discussed comparables provided as examples at the hearing. Petitioner claimed that CBOE #209 has no vehicular access. **Moved** by Commissioner Swenson, seconded by Commissioner Chamberland, to adjust the value for CBOE #209 to \$15,380 due to no access. Motion carried unanimously.

Petitioner agreed with Lickiss that CBOE #210 has vehicular access from their standards. Petitioner stated he would like no increase on valuation because of the location, above tree line, very steep and rocky terrain. **Moved** by Commissioner Chamberland, seconded by Commissioner Swenson, to deny the appeal for CBOE #210. Motion carried unanimously.


Petitioner commented that the properties are practically worthless, and not accessible from the Gunnison side only from the Pitkin side. Petitioner stated it is very steep and rocky terrain. There was a discussion on what is taken into consideration for determining access. **Moved** by Commissioner Chamberland, seconded by Commissioner Swenson, to deny the appeal for CBOE #207 and CBOE #208. Motion carried unanimously.

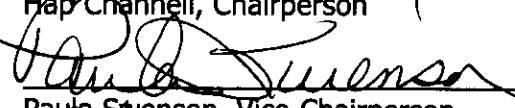
CBOE#107
David Kinateder

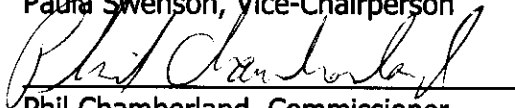
George Lickiss performed a physical inspection on the subject property and determined the home is in average condition. Lickiss proposed an adjustment to \$231,770. **Moved** by Commissioner Swenson, seconded by Commissioner Chamberland, to adjust the value for CBOE #107 to \$231,770 based on physical inspection performed by the Assessor's Office, confirming the building condition change from below average to average. Motion carried unanimously.

CBOE#147
Justin Wickham
Rescheduled hearing for August 04, 2011.

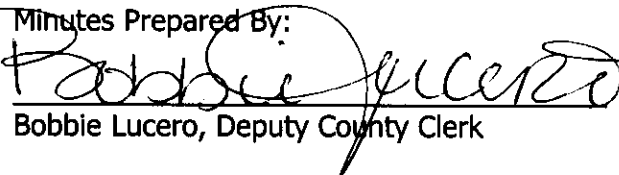
ADJOURN: **Moved** by Commissioner Swenson, seconded by Commissioner Chamberland, to adjourn the meeting. Motion passed unanimously. The July 27, 2011 meeting of the Board of Equalization adjourned at 2:30 pm.



Hap Channell, Chairperson


Paula Swenson, Vice-Chairperson


Phil Chamberland, Commissioner

Minutes Prepared By:


Bobbie Lucero, Deputy County Clerk

Attest:

Stella Dominguez, County Clerk

