

**GUNNISON COUNTY BOARD OF EQUALIZATION
MEETING MINUTES
July 29, 2011**

The July 29, 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 29, 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#110-130
Marvin Poer**

Petitioner was not present for discussion. CBOE# 110, 111, 112, 118, 120, 123, 127, 129 have been withdrawn from the appeal process. **Moved** by Commissioner Chamberland, seconded by Commissioner Swenson, to accept the agent's request for administrative denial for CBOE #113, 114, 115, 116, 117, 121, 122, 124, 125, 126. Motion carried unanimously.

Moved by Commissioner Swenson, seconded by Commissioner Chamberland, to accept the stipulated amount for CBOE #119 in the amount of \$429,250. Motion carried unanimously

Moved by Commissioner Swenson, seconded by Commissioner Chamberland, to accept the stipulated amount for CBOE #128 in the amount of \$126,250. Motion carried unanimously

Moved by Commissioner Swenson, seconded by Commissioner Chamberland, to recess until 3:00pm. Appraiser Mary Mast will call and speak with agent Joe Monson about CBOE #130. Motion carried unanimously

Mary Mast had a conversation with Joe Monson with Marvin and Poer & Company. Agent Joe Monson requested administrative denial for CBOE #130. **Moved** by Commissioner Swenson, seconded by Commissioner Chamberland, to accept the agent's request for administrative denial for CBOE #130. Motion carried unanimously.

**CBOE#157
Jill Norris**

Agent Jill Norris was present for the discussion. Appraiser Mary Mast summarized the subject property and discussed comparables she provided as examples at the hearing. Mast explained CBOE # 157 is valued at \$138,000, was built in 1989, the building condition is average and construction quality is fair. Agent Norris commented that her client had an appraisal done in 2009, and the amount is different than the value the Assessor's Office provided. Believe the value is \$110,000. Norris commented that the comparables amount for square footage does not match up with the subject property. There was a conversation on how square footage is calculated. **Moved** by Commissioner Swenson, seconded by Chairperson Channell, to adjust the value of CBOE #157 to \$110,000. Motion carried unanimously.

**CBOE#152
Jeffrey Dykes**

Petitioner Jeff Dykes 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 subject property is valued at \$544,810, was built in 2007, the building condition is good and construction quality is average. Mast pointed out there is no time adjustment on this property because it is in Economic Area 8. Petitioner stated on the Notice of Determination that the property should be valued at \$444,000. Petitioner explained why he provided the comparables he provided in his additional information, and why he thinks the comparables provided by the Assessor's Office are not comparable to his property. There was a discussion on the Mass Appraisal process. **Moved** by Commissioner Chamberland, seconded by Commissioner Swenson, to deny CBOE #152. Motion carried unanimously.

CBOE#154
Jill Norris

Agent Jill Norris was present for the discussion. Appraiser Mary Mast summarized the subject property and discussed comparables she provided as examples at the hearing. Mast explained CBOE #154 is valued at \$1,275,200, home was built in 1992, with fair/average building condition. Lickiss provided information at the hearing that was not in the packet materials. Agent Norris commented that she looked at all the available commercial sales for comparables. The petitioner had an appraisal done in July 28, 2009, and the appraisal utilized the income and sales approach. The board reviewed the appraisals comparables provided in the packet. **Moved** by Commissioner Chamberland, seconded by Commissioner Swenson, to use the income approach on CBOE #154 and adjust the value to \$970,760.00 which includes the residence. Motion carried unanimously.

CBOE#155
Jill Norris

Agent Jill Norris was present for the discussion. Appraiser Mary Mast summarized the subject property and discussed comparables she provided as examples at the hearing. Mast explained CBOE #155 is valued at \$453,380. Agent Norris stated there is a lease in place, and it is currently being used for agricultural use. Mast pointed out it is not within the necessary time frame to categorize it as agricultural. There was a discussion on classification of agricultural land. **Moved** by Commissioner Chamberland, seconded by Commissioner Swenson, to deny CBOE #155 based off of lack of agricultural land classification. Motion carried.

CBOE#156
Jill Norris

Agent Jill Norris was present for the discussion. Appraiser Mary Mast summarized the subject property and discussed comparables she provided as examples at the hearing. Mast explained CBOE #156 is valued at \$336,400. Agent Norris commented that an appraisal was performed during the valuation period and the value came back at \$230,000. The board reviewed all the comparables/examples. **Moved** by Commissioner Swenson, seconded by Commissioner Chamberland, to deny CBOE #156 based on the information provided for this appeal. Motion carried.

CBOE#151
Dave Kozlowski

Petitioner Dave Kozlowski was present for discussion. Appraiser Bob Blackett summarized the subject property and discussed comparables he provided as examples at the hearing. Blackett explained the graphs and documentation he provided at the hearing. Petitioner commented that the list of comparables provided by the Assessor's Office all have power to their lots. Petitioner expressed that the comparables that adjusted downwards have power to their properties, but the properties without power have increased in value. Petitioner commented he sees inconsistency in how these properties are valued, and does not understand how his property went up 42% in value. Blackett explained the Assessor's Office used a 4 year time frame, and the comparables are in the Blue Mesa Subdivision. There was a discussion on attributes and electricity. The Assessor's Office commented that they do not make an adjustment for no electricity. There was a discussion on accessibility. **Moved** by Commissioner Swenson, seconded by Chairperson Channell, to adjust the value of CBOE #151 to \$76,500 based on the uniqueness of the property, and because it is miles away from utility access. Motion carried unanimously.

**CBOE#150
Thomas Duft**

Petitioner Tom and Michelle Duft were present for discussion. Appraiser Bob Blackett summarized the subject property and discussed comparables he provided as examples at the hearing. Petitioner mentioned on the Notice of Determination he estimates the property to be valued at \$340,000. Chairperson Channell explained the Mass Market Approach. There was a discussion on external obsolescence and functional obsolescence. External Obsolescence is something that influences the property that is external to the property, like airplanes that fly over the property. Functional Obsolescence is something in the way the home functions inside that influences the value of the property. Example would be if you had to go through your bedroom to be able to access the kitchen, or if you have to go outside and use external stairs to reach the second floor. Blackett pointed out the appraisal submitted by the petitioner is not complete. **Moved** by Commissioner Swenson, seconded by Commissioner Chamberland, to adjust the value of CBOE#150 to \$376,400, which is a market adjustment of 15%. Motion carried unanimously.

ADJOURN: **Moved** by Commissioner Swenson, seconded by Chairperson Channell, to adjourn the meeting. Motion passed unanimously. The July 29, 2011 meeting of the Board of Equalization adjourned at 5:09 pm.

Hap Channell, Chairperson

Paula Swenson, Vice-Chairperson

Phil Chamberland, Commissioner

Minutes Prepared By:

Bobbie Lucero, Deputy County Clerk

Attest:

Stella Dominguez, County Clerk