

**GUNNISON COUNTY BOARD OF EQUALIZATION
MEETING MINUTES
August 03, 2011**

The August 03, 2011 Board of Equalization meeting was held in the Planning Commissioners Meeting Room at the Blackstock Government Center at 221 North Wisconsin, 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 August 03, 2011 meeting of the County Board of Equalization to order at 9:29 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#103
Crested Butte Properties, LLC**

Petitioner Scott Stagner was present for the discussion via conference call. George Lickiss summarized the subject property and discussed comparables he provided as examples at the hearing. Petitioner stated on the Notice of Determination that he estimates the value should be \$434,286. There was a discussion on the Mass Appraisal process. **Moved** by Commissioner Swenson, seconded by Commissioner Chamberland, to deny CBOE #103. Motion carried unanimously.

**CBOE#135
Tapper Valli**

Petitioner withdrew their appeal.

**CBOE#104
Peter Bates**

Petitioner was not present for the discussion. George Lickiss summarized the subject property and discussed comparables he provided as examples at the hearing. Petitioner stated on the Notice of Determination he believes the property should be valued at \$337,920. The Board and the Assessor's Office reviewed the packet information. Lickiss mentioned that view is taken into consideration in the land value. The Board reviewed photos of the subject property. **Moved** by Commissioner Chamberland, seconded by Commissioner Swenson, to deny CBOE #104. Motion carried unanimously.

**CBOE#170
Lypps Nicholas J Trust**

Petitioner Nicholas Lypps was present for the discussion. George Lickiss summarized the subject property and discussed comparables he provided as examples at the hearing. Lickiss explained that CBOE#170 is valued at \$117,990. Petitioner mentioned on the Notice of Determination the property should be valued at \$40,000. Petitioner explained that his property does not have all of the utilities. The board and the Assessor's Office reviewed the packet information and comparables/examples. **Moved** by Commissioner Swenson, seconded by Commissioner Chamberland, to deny CBOE #170. Motion carried unanimously.

**CBOE#171
Lypps Nicholas J Trust**

Petitioner Nicholas Lypps was present for the discussion. George Lickiss summarized the subject property and discussed comparables he provided as examples at the hearing. Lickiss explained that CBOE#171 is valued at \$220,080. Petitioner mentioned on the Notice of Determination that the property should be valued at \$185,000. There was a discussion if being off of Tomichi Avenue affects the value. **Moved** by Commissioner Chamberland, seconded by Commissioner Swenson, to deny CBOE #171. Motion carried unanimously.

**CBOE#172
Lypps Nicholas J Trust**

Petitioner Nicholas Lypps was present for the discussion. George Lickiss summarized the subject property and discussed comparables he provided as examples at the hearing. Lickiss explained that CBOE#172 is valued at \$300,590. Petitioner mentioned on the Notice of Determination that the property should be valued at \$125,000. Petitioner commented the property is in an avalanche area. Petitioner explained there is a room in the mine full of old dynamite, which Home Land Security came and investigated and made him cave in the mine. Petitioner commented that the mine still has gold and silver that can be extracted, but the mine is closed up. The Board discussed the property is in an avalanche area. Assessor's office confirmed that the avalanche attribute has not been included in the value. Adjustment for avalanche zone would be 65% adjustment for the area. **Moved** by Commissioner Swenson, seconded by Commissioner Chamberland, to adjust the value of CBOE #172 55%, making the total value \$136,900, based on it is in an avalanche zone. Motion carried unanimously. Assessor's Office will make a psychical inspection to confirm avalanche zone.

**CBOE#174
Esty Ranch Inc**

Agents Jacob With and Maggie Lloyd were present for the discussion. George Lickiss summarized the subject property and discussed comparables he provided as examples at the hearing. Lickiss explained that CBOE #174 is valued at \$596,570, and built in 1966. Agent With explained the petitioner is not appealing the improvements or the agricultural land, just the residences. With commented that the building was removed in 2007, but the petitioner does not this is reflected in the Assessor's database. Assessor's Office explained that bed and bath count is not included in values of property. Vicki Hildreth looked up the inventory on the property. There was a discussion on the comparables and the appraisal the agents provided. Hildreth explained the Mass Appraisal process. **Moved** by Commissioner Swenson, seconded by Commissioner Chamberland, to deny CBOE #174. Motion carried.

**CBOE#175
Esty Ranch Inc**

Agents Jacob With and Maggie Lloyd were present for the discussion. George Lickiss summarized the subject property and discussed comparables he provided as examples at the hearing. Lickiss explained the parcel on CBOE #175 is valued at \$154,380, the home was built in 1939 and is uninhabitable. There was a discussion on the classification of uninhabitable. The board reviewed photos of the subject property. Petitioner commented that the floor is spongy and not in strong condition. Petitioner mentioned he cannot tear down the property because there is asbestoses in the building, which makes the property un-sellable. Agent With commented he knows they cannot give a negative value for the property, but a zero value would suffice. There was a discussion on the classification of the property. **Moved** by Commissioner Swenson, seconded by Commissioner Chamberland, to adjust the value of CBOE #175. to \$136,440 based on asbestos in the building, and changing the quality from fair to low. Motion carried unanimously.

**CBOE#176
Esty Ranch Inc**

Agents Jacob With and Maggie Lloyd were present for the discussion. George Lickiss summarized the subject property and discussed comparables he provided as examples at the hearing. Lickiss explained the parcel CBOE#176 is valued at \$129,900, the home was built in 1960, below average condition, and fair quality. Agent With commented that the square footage

is not accurate because there is an attic with no access and it is not finished. The Assessor's Office recalculated the property based on the comment from Jacob that the attic is not accessible and unfinished. **Moved** by Commissioner Swenson, seconded by Commissioner Chamberland, to adjust the value of CBOE #176 to \$85,450 based on the recalculation of the square footage. Motion carried unanimously.

**CBOE#177
Esty Ranch Inc**

Agents Jacob With and Maggie Lloyd were present for the discussion.

Main House

George Lickiss summarized the subject property and discussed comparables he provided as examples at the hearing. Lickiss explained the subject property is valued at \$706,700. Main house was built in 1975, which is in average condition and quality. Agent With commented the effective heating is bad because it has in floor heating, and the pipes broke. With commented he thinks this home is in below average condition and the quality of materials used to build the home are below average. Chairperson Channell explained the Mass Appraisal approach vs. Fee Appraisal. There was a discussion on which comparables and examples were used and why.

Bunk House:

George Lickiss summarized the subject property that was built in 1957, which is in average condition and fair quality. Lickiss explained he used the same comparables as for the main house.

Agent With commented the examples demonstrate this is not accurately comparing like properties. There was a discussion on the comparables used and the appraisal provided by Agent Lloyd. **Moved** by Commissioner Swenson, seconded by Commissioner Chamberland, to adjust CBOE #177 to \$544,790. The Main house is now valued at \$287,840. Motion carried unanimously.

**CBOE#178
Esty Ranch Inc**

Agents Jacob With and Maggie Lloyd were present for the discussion. George Lickiss summarized the subject property and discussed comparables he provided as examples at the hearing. Agent With commented the home has an unfinished basement and provided photos for the board to review. Assessor's Office changed the unfinished basement and added the mudroom into their database. **Moved** by Commissioner Chamberland, seconded by Commissioner Swenson, to adjust the value of CBOE #178 to \$326,720 to reflect the unfinished basement and include the mudroom. Motion carried unanimously.

**CBOE#183
Jeffrey Bier**

Petitioner was not present for the discussion. George Lickiss summarized the subject property and discussed comparables he provided as examples at the hearing. Lickiss explained the subject property is valued at \$10,750. Petitioner mentioned on the Notice of Determination the value of the property to be \$2,500. The board reviewed information. The board and the Assessor's Office had a discussion on the comparables. Chairperson Channell mentioned that he sees a correlation between value on buildable and non-buildable lots. **Moved** by Chairperson Channell, seconded by Commissioner Chamberland, to adjust the value of CBOE #183 to \$6,300, due to it is compared to unbuildable lots in the area. Motion carried unanimously.

**CBOE# 186
Kathleen Krohn**

Assessor's Office commented that based on the condition of the building the value was stipulated to \$153,740. **Moved** by Commissioner Chamberland, seconded by Commissioner Swenson, to accept the stipulated amount for CBOE #186 of \$153,740. Motion carried unanimously.

CBOE#215

Dale Breckenridge

Petitioner Dale and Sally Breckenridge were present for the discussion. George Lickiss summarized the subject property and discussed comparables he provided as examples at the hearing. Lickiss explained the subject property is valued at \$297,500. Petitioner commented on the Notice of Determination that the property should be valued at \$220,000. Petitioner mentioned that above the garage there are no utilities, it is just a storage area. There was a discussion on views. The board and Assessor's Office explained the Mass Appraisal process. **Moved** by Commissioner Swenson, seconded by Commissioner Chamberland, to adjust CBOE#215 to \$265,000 based off of the actual sales price of this property within the valuation period and the flat line. Motion carried unanimously.

**CBOE#191
Gary Keiser**

Petitioner Gary Keiser was present for the discussion via conference call. George Lickiss summarized the subject property and discussed comparables he provided as examples at the hearing. Lickiss explained the subject property is valued at \$455,110, the home was built in 1988 which is in average condition and good quality. Lickiss explained there is no time adjustment because during the valuation period there were no sales. Board discussed there is no adjustment for conventional home vs. log homes. Petitioner commented that the value has increased 25%. The board discussed the adjustment for the quality of construction from average to good. The Assessor's Office commented the adjustment would be 40% increase. **Moved** by Commissioner Swenson, seconded by Commissioner Chamberland, to deny CBOE #191. Motion carried unanimously.

**CBOE#196
James Hildebrand**

Petitioner James Hildebrand was present for the discussion via conference call. George Lickiss summarized the subject property and discussed comparables he provided as examples at the hearing. Lickiss explained the subject property is valued at \$236,620. The home was built in 2001 and is in average condition and fair quality. Petitioner commented on the Notice of Determination that he estimates the property be valued at \$192,000. Chairperson Channell explained the Mass Appraisal process. Assessor's Office confirmed that there has been an adjustment already to the subject property for seasonal access, unfinished basement, and garage. Assessor's Office pointed out the comparables that James provided some do not have utilities, and that is why those comparables are valued lower than the subject property. **Moved** by Commissioner Chamberland, seconded by Commissioner Swenson, to deny CBOE #196 based on the information provided. Motion carried unanimously.

**CBOE#206
Darlen Lelford August Trust**

George Lickiss mentioned the petitioner accepted a stipulated amount of \$153,790. **Moved** by Commissioner Swenson, seconded by Commissioner Chamberland, to adjust CBOE #206 to the stipulated amount of \$153,790. Motion carried unanimously.

**CBOE#188
Soap Mesa Venture LLC**

Petitioner Gary Pope was present for the discussion. George Lickiss summarized the subject property and discussed comparables he provided as examples at the hearing. Lickiss explained the subject property is valued at \$76,150. The board explained the Time Adjusted Sale Price to the petitioner. Lickiss commented that the Assessor's Office performed a calculation of different soil types per parcel on the subject property. Lickiss suggested that the board adjust the property to \$51,010, and the total value would be \$80,920. Petitioner mentioned on the Notice of Determination, the property should be valued at \$39,910. Petitioner commented that access is limited because off the grade, and he disagrees with the soil types. The Board pointed out there is 5 different types of soils on his land. **Moved** by Commissioner Swenson, seconded by Commissioner Chamberland, to deny CBOE #188. Motion carried unanimously.

CBOE#184

Katherine Vanschaack

Petitioner Mark Chain and Henry Vanschaack were present for the discussion. George Lickiss summarized the subject property and discussed comparables he provided as examples at the hearing. Lickiss explained the property is valued at \$1,329,070, and he realized this is overvalued. Lickiss took the size of building into consideration to value it at \$935,430. Petitioner mentioned on the Notice of Determination the property should be valued at \$865,000. Petitioner explained this is a Victorian house that his brother-in-law built, and his wife bought the home to save it out of foreclosure. Lickiss commented they tried to get access to Pitkin sales. Lickiss recommends the board adjust the value down to \$700,000. **Moved** by Commissioner Swenson, seconded by Commissioner Chamberland, to adjust the value of CBOE #184 to \$700,000. Motion carried unanimously.

**CBOE#185
Henry Vanschaack**

Petitioner Mark Chain and Henry Vanschaack were present for the discussion. Appraiser Don Rundell summarized the subject property and discussed comparables he provided as examples at the hearing. Rundell explained the subject property is valued at \$584,490. Petitioner mentioned on the Notice of Determination this property should be valued at \$405,000. Petitioner Chain commented that the value is up 27% since the 2009 valuation. Chairperson Channell explained the Mass Appraisal process. Vicki Hildreth explained the Mass Appraisal process and that this subject property is in Economic Area 8. Economic Area 8 is rural Gunnison, excludes all of the City of Gunnison and Crested Butte. There was a discussion on why the time adjustment is flat lined. Commissioner Swenson averaged all 6 examples provided, and the average came to \$485,000, which is 278/sqft. Hildreth commented that they should not be using the sales price divided by the square footage price, because this does not take into account differences and likenesses in the properties. Hildreth pointed out that the petitioner adjusted the comparables to be more alike to the subject property. **Moved** by Commissioner Swenson, seconded by Chairperson Channell, to adjust CBOE #185 to \$515,000. Motion carried unanimously.

**CBOE#198-199
Delaney Family Investments LLLP**

George Lickiss mentioned that the petitioner accepted stipulated amounts. **Moved** by Commissioner Swenson, seconded by Commissioner Chamberland, to adjust the value of CBOE #198 to the stipulated amount of \$78,720. Motion carried unanimously.

Moved by Commissioner Chamberland, seconded by Commissioner Swenson, to adjust the value of CBOE #199 to the stipulated amount of \$152,100. Motion carried unanimously.

**CBOE#167
Ronald Leach**

Petitioner Ronald Leach was present for the discussion via conference call. Appraiser Don Rundell summarized the subject property and discussed comparables he provided as examples at the hearing. Rundell explained that the subject property is valued at \$544,590. Petitioner mentioned on the Notice of Determination the property should be valued at \$350,000. Petitioner commented that he received a letter for a proposed adjustment for \$440,000. Vicki Hildreth commented it is a notification error. Petitioner commented that he called the Assessor's Office and asked for a copy of the comparables and all they sent was a fax with a proposed adjustment, he never received the comparables. Chairperson Channell explained the Mass Appraisal process, and that the property in Economic Area 8. **Moved** by Commissioner Swenson, seconded by Commissioner Chamberland, to adjust the value of CBOE #167 to \$479,240 based on the previous CBOE adjustment. Motion carried unanimously.

**CBOE#168 and 169
Marble Valley Preservation LLC**

Chairperson Channell called Ken Good for the discussion. Ken Good was not available so Chairperson Channell left a message informing him about the actions they took on CBOE # 168 and 169. Appraiser Don Rundell summarized the subject property and discussed comparables he provided as examples at the hearing. Rundell explained they recommend an adjustment for

CBOE #168 to \$1,890, based on the property has mudflow issues in the area. **Moved** by Commissioner Swenson, seconded by Commissioner Chamberland, to accept the Assessor's Office recommendation to adjust the value of CBOE #168 to \$1,890 based on the property being in a mudflow area. Motion carried unanimously.


**CBOE#169
Marble Valley Preservation LLC**


Appraiser Don Rundell summarized the subject property and discussed comparables he provided as examples at the hearing. Rundell explained the property is valued at \$75,000. Petitioner mentioned on the Notice of Determination they estimated this property to be valued at \$47,360. **Moved** by Commissioner Chamberland, seconded by Commissioner Swenson, to deny CBOE #169 based on the information provided. Motion carried unanimously.


**CBOE#203
William Albert Van't Wout**

Petitioner was not present for the discussion. The board reviewed the information. This parcel was determined to be unbuildable. **Moved** by Commissioner Swenson, seconded by Chairperson Channell, to adjust the value of CBOE #203 to \$6,300. Motion carried unanimously.

ADJOURN: **Moved** by Chairperson Channell to adjourn the meeting. Motion passed unanimously. The August 03, 2011 meeting of the Board of Equalization adjourned at 5:45 pm.



Nap Channell, Chairperson


Paula Swenson, Vice-Chairperson


Phil Chamberland, Commissioner

Minutes Prepared By:



Bobbie Lucero, Deputy County Clerk

Attest:

Stella Dominguez, County Clerk