2015 REAL PROPERTY NOTICE OF DETERMINATION

Received
County Administration
7/13/15
CBOE # 14

Gunnison County
COLORADO

Kristy McFarland
Gunnison County Assessor
221 N Wisconsin St, Suite A
Gunnison, CO 81230

Date of Notice: June 30, 2015
Phone: (970) 641-1085
Fax: (970) 641-7920
Email: assessor@gunnisoncounty.org
Website: http://www.gunnisoncounty.org/assessor.html

ACCOUNT NUMBER	TAX YEAR	TAX AREA	PARCEL NUMBER
R013610	2015	603	3181-000-02-004

PROPERTY OWNER	LEGAL DESCRIPTION
WEBB HAROLD C PO BOX 7 DELTA, CO 81416-0007	CABIN ON GOVERNMENT LAND SEC 34 13S88W, LOT J TROUT CREEK SUMMER HOME GROUP, B452 P492

PROPERTY CLASSIFICATION	PROPERTY OWNER'S ESTIMATE OF VALUE	ASSESSOR'S VALUATION	
		ACTUAL VALUE PRIOR TO REVIEW	ACTUAL VALUE AFTER REVIEW
Residential	78,000.00	143,440	143,440
TOTALS	78,000.00	$143,440	$143,440

The Assessor has carefully studied all the available information, giving particular attention to the specifics included on your protest. The Assessor's determination of value after review is based on the following:

The actual value of the property is determined by appropriate consideration of the approaches to appraisal set forth in § 39-1-103(5)(a), C.R.S.

If you disagree with the Assessor's decision, you have the right to appeal to the County Board of Equalization for further consideration, § 39-8-106(1)(a), C.R.S.

The deadline for filing real property appeals is July 15.
The deadline for filing personal property appeals is July 20.

The Assessor establishes property values. The local taxing authorities (county, school district, city, fire protection, and other special districts) set mill levies. The mill levy requested by each taxing authority is based on a projected budget and the property tax revenue required to adequately fund the services it provides to its taxpayers. The local taxing authorities hold budget hearings in the fall. If you are concerned about mill levies, we recommend that you attend these budget hearings. Please refer to last year's tax bill or ask your Assessor for a listing of the local taxing authorities.

Please refer to the reverse side of this notice for additional information.

July 9, 2015

Received
County Adminstration
7/13/15

Gunnison County Board of Equalization

200 East Virginia Avenue

Gunnison, Colorado 81230

CBOE #14

Re: Account #R013610

Dear Board Members:

We are hereby appealing the decision of the Gunnison County Assessor in regards to our cabin in the Lost Lake area.

They classify our cabin as "Residential". We signed an agreement with the Forest Service not to live in it year around.

There is no electricity available, no domestic water line available and no sewer system available. The roads are not maintained year around.

We think the decision is unfair and way too high. The decision to raise by 130% is also unfair.

We pay the government for lease of the land and Gunnison County taxes, which makes us pay double property taxes.

As per the Assessors statement, it says that the revenue produced by our taxes funds the services it provides to the taxpayer. Question -- what services are being provided to us by Gunnison County?

We appeal to your good judgement and common sense in your decisioon. Thank you very much for your help in this matter.

Very Sincerely,

Harold C. Webb

Harold C. Webb

P.O. Box 7

Delta, CO 81416-0007

970-874-3366

Mr & Mrs Harold Webb
PO Box 7
Delta, CO 81416

CERTIFIED MAIL

7015 0640 0003 5718 6009

UNITED STATES POSTAL SERVICE

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81230

U.S. POSTAGE
PAID
DELTA, CO
81416
JUL 10, 15
AMOUNT
$6.74
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Received
County Administration
7/13/2015

CBOE # 14

Gunnison County Board of Equalization
200 East Virginia Avenue
Gunnison, Colorado 81230

1st NOTICE
2nd NOTICE
RETURNED

81230$2248 C001

Gunnison County
COLORADO

Gunnison County Administration
Phone: (970) 641–0248 • Fax: (970) 641–3061
www.GunnisonCounty.org

July 13, 2015

CBOE #14
Harold C Webb
PO Box 7
Delta, CO 81416

Schedule Number:	R013610
Parcel Number:	3181-000-02-004
Property Description:	CABIN ON GOVERNMENT LAND SEC 34 13S88W, LOT J TROUT CREEK SUMMER HOME GROUP, B452 P492

Dear Property Owner,

The Gunnison County Board of Equalization will hear your petition of protest on the valuation for assessment of your property on Tuesday, July 21, 2015 at 4:30 pm. The hearing will be held in the Board of County Commissioners meeting room, located in the Courthouse at 200 E. Virginia Ave. Gunnison, CO 81230. Please read the following information carefully.

You may appear before the Board in person, via telephone conference call, appear with your representative, or have your representative appear on your behalf. **If you plan to be represented by someone other than yourself at your hearing, please submit a letter of agency signed by you** to Bre Shelton by email at bshelton@gunnisoncounty.org, or by fax at 970-641-3061. **Please contact Bre prior to the hearing date to make a special request for a phone conference, if needed.**

1. You may submit your case in written form and waive a personal appearance before the Board. If your information is submitted in this manner, the Board will make a determination after reviewing the petition, any written evidence that has been provided, and after allowing the Assessor to give testimony and submit exhibits.

2. Upon your written request to the Assessor's Office at 221 N Wisconsin Street, Gunnison Colorado 81230, phone number 970-641-1085, the Assessor is required to make available to you, three (3) working days after receiving the request, all data supporting the valuation. Your request must be accompanied by your information supporting your valuation. This disclosure does not prohibit the introduction of additional data at the hearing discovered as a result of the exchange of the information.

3. Please provide one copy of the documentation that you plan to submit at the hearing, AND any documentation that has been provided to the Assessor's Office, by 8:00 am, two (2) business days prior to the hearing date of Tuesday, July 21, 2015 to permit the exhibits to be presented to the Board. Please bring, or have delivered, such documentation to the County Administration Office located at 200 E. Virginia Avenue, Gunnison, Colorado. This documentation may also be faxed to 970-641-3061, or email to bshelton@gunnisoncounty.org. **If you must bring additional documentation to the hearing, please bring five (5) copies of each document.**

4. Because of the volume of cases before the Board of Equalization, all hearings scheduled are final and cannot be rescheduled. Hearings will go before the board in your absence. The Board will carefully consider all data submitted. If you cannot attend the hearing scheduled for you above, please contact Bre Shelton at 970-641-7600.

Sincerely,

Bre Shelton
Clerk to the Board of Equalization

Gunnison County
COLORADO

200 East Virginia Avenue
Gunnison, CO 81230

U.S. POSTAGE PITNEY BOWES
ZIP 81230 $ 000.48[5]
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0001368390 JUL 14 2015

Harold Webb
PO Box 7
Delta, CO 81416

2015
Gunnison County Board of Equalization:
Hearing # 14

The Gunnison County Assessor's Office has been asked to communicate the assignment results for a single property that was appraised as part of our mass appraisal assignment.

The Uniform Standards of Professional Appraisal Practice (USPAP) defines mass appraisal as: the process of valuing a universe of properties as of a given date using standard methodology, employing common data, and allowing for statistical testing.

All of the sales used for Gunnison County's mass appraisal can be viewed on the Gunnison County web site (www.gunnisoncounty.org).

For the purposes of the mass appraisal, market value is defined as:

> "The most probable price, expressed in terms of money, that a property would bring if exposed for sale in the open market in an arm's-length transaction between a willing seller and a willing buyer, both of whom are knowledgeable concerning all the uses to which it is adapted and for which it is capable of being used." – Property Assessment Valuation, 1996, IAAO

For the 2015 property tax year, the effective **appraisal date is June 30, 2014**, as required by § 39-1-104(10.2)(a)(d), Colorado Revised Statutes.

The following page(s) characterize the petitioner's property and compare it to several examples selected from the "Economic Area 8 Single Family Residential Sales" list. To account for any difference in property characteristics (such as size, quality or condition) relative to the petitioner's property, a net adjustment has been applied to each example sale. These adjustments are derived directly from the mass appraisal analysis.

The single property being characterized for this hearing is identified as:

Property Owner:	**WEBB HAROLD C**
Account Number:	**R013610**
Parcel Number:	**3181-000-02-004**
Legal Description:	**CABIN ON GOVERNMENT LAND SEC 34 13S88W, LOT J TROUT CREEK SUMMER HOME GROUP**,
Value:	**$143,440**

Residential Sales Comparable Inventory and Account Value Summary

Owner: WEBB HAROLD C
PO BOX 7
DELTA, CO 81416-0007

ACCOUNT #: R013610
PARCEL #: 3181-000-02-004
ECON AREA: 8

	SUBJECT	EXAMPLE 1	EXAMPLE 2	EXAMPLE 3
	R013610	R013355	R007232	R012108
PARCEL NUMBER:	3181-000-02-004	3257-240-01-016	3525-290-00-020	4049-180-05-020
PROPERTY ADDRESS:	1565 FOREST SERVICE ROAD 706	160 SUMMER HOME DR	1170 GENEVA LOOP	771 SPRUCE RD
	SOMERSET	CEMENT CREEK	QUARTZ CREEK AREA	ARROWHEAD AREA
LEGAL DESCRIPTION:	CABIN ON GOVERNMENT LAND SEC 34 13S88W, LOT J	LOT P CEMENT CREEK SUMMER HOME GROUP SEC 24 14S85W	MONETARY NO 2, SURVEY 8231 QUARTZ CREEK SUBD	LOT 4 BLK 4 ARROWHEAD FILING 1
NET LAND AREA (SQ FT):			432,464	32,670
NET LAND AREA (ACRES):			9.9280	0.7500
# OF BUILDINGS:	1	1	1	1
ARCHITECTURAL STYLE:	A FRAME	SUMMER SFR	A FRAME	A FRAME
ADJUSTED YEAR BUILT:	1956	1966	1984	1976
QUALITY CONSTRUCTION:	Low	Fair	Fair	Fair
CONDITION:	Average	Average	Average	Average
RESIDENTIAL SQ FT:	1,275	819	816	1,407
UTILITIES:	None	Electric, ISDS & water installed	None	Electric, ISDS & water installed
ACCESS:	Seasonal, government maintained	Seasonal, privately maintained	Seasonal, privately maintained	Seasonal, privately maintained
VIEW:	Limited	Limited	Panoramic	Limited
SALE DATE:		06/13/2013	08/16/2013	08/22/2013
SALES PRICE:		$304,000	$125,000	$225,000
TIME ADJUSTED SALES PRICE:		$343,520	$138,750	$249,750
NET ADJUSTMENTS:		$102,133	-$4,492	-$75,835
ADJUSTED SELLING PRICE:		**$445,653**	**$134,258**	**$173,915**
SUBJECT ACCOUNT VALUE:	**$143,440**			

The sales used to determine these values occurred within our legal time-frame, and were time-adjusted to the appraisal date of 6/30/2014.

Example Sale #1 is in the Cement Creek Summer Home Group. It is the only sale of a Summer Home Group type of property with no land value associated with the account.

Example Sales #2 and #3 are both A-Frame type of construction. Example #2 is has slightly smaller structure than the Subject Property and Example #3 is has slightly larger structure than the Subject Property. The extracted land values are included in the net adjustments to reflect that the Subject Property has no land associated with it.

Conclusion: Sales of A-Frame residential properties within Economic Area 8 support a market value of $143,440 for the petitioner's property as of June 30, 2014.

The Assessor's Office recommends no adjustment to the petitioner's value.