2015 REAL PROPERTY NOTICE OF DETERMINATION

Received
County Administration
7/10/2015

CBOE # 04

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
R008235	2015	601	3689-260-01-003

PROPERTY OWNER	LEGAL DESCRIPTION
KNIGHT CARL E ETAL 1235 PLATEAU DR DUNCANVILLE, TX 75116-4207	LOT 15 TOMICHI PARK SUBD B487 P308 B671 P693

PROPERTY CLASSIFICATION	PROPERTY OWNER'S ESTIMATE OF VALUE	ASSESSOR'S VALUATION	
		ACTUAL VALUE PRIOR TO REVIEW	ACTUAL VALUE AFTER REVIEW
Residential		167,490	167,490
TOTALS		$167,490	$167,490

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.

APPEAL PROCEDURES

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County Administration
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County Board of Equalization Hearings will be held from July 1 through August 5 at Gunnison County Courthouse or Blackstock Government Center.

To appeal the Assessor's decision, complete the Petition to the County Board of Equalization shown below, and mail or deliver a copy of both sides of this form to:

CBOE #04

Gunnison County Board of Equalization
200 E Virginia Ave
Gunnison, CO 81230
(970) 641-0248

To preserve your appeal rights, your Petition to the County Board of Equalization must be postmarked or delivered on or before **July 15 for real property** and on or before **July 20 for personal property** – after such date, your right to appeal is lost. You may be required to prove that you filed a timely appeal; therefore, we recommend that all correspondence be mailed with proof of mailing.

You will be notified of the date and time scheduled for your hearing. The County Board of Equalization must mail a written decision to you within five business days following the date of the decision. The County Board of Equalization must conclude hearings and render decisions by August 5, § 39-8-107(2), C.R.S. If you do not receive a decision from the County Board of Equalization and you wish to continue your appeal, you must file an appeal with the Board of Assessment Appeals by September 12, § 39-2-125(1)(e), C.R.S.

If you are dissatisfied with the County Board of Equalization's decision and you wish to continue your appeal, you must appeal within 30 days of the date of the County Board's written decision to ONE of the following:

Board of Assessment Appeals
1313 Sherman Street, Room 315
Denver, CO 80203
(303) 866-5880
www.dola.colorado.gov/baa

District Court
Contact the District Court in the county where the property is located. See your local phone book for the address and telephone number.

Binding Arbitration
For a list of arbitrators, contact the County Commissioners at the address listed for the County Board of Equalization.

If the date for filing any report, schedule, claim, tax return, statement, remittance, or other document falls upon a Saturday, Sunday, or legal holiday, it shall be deemed to have been timely filed if filed on the next business day, § 39-1-120(3), C.R.S.

PETITION TO COUNTY BOARD OF EQUALIZATION

What is your estimate of the property's value as of June 30, 2014? (Your opinion of value in terms of a specific dollar amount is required for real property pursuant to § 39-8-106(1.5), C.R.S.)

$ 136,850

What is the basis for your estimate of value or your reason for requesting a review? (Please attach additional sheets as necessary and any supporting documentation, i.e., comparable sales, rent roll, original installed cost, appraisal, etc.)

See Attached –

ATTESTATION

I, the undersigned owner or agent* of the property identified above, affirm that the statements contained herein and on any attachments hereto are true and complete.

Signature	Telephone Number	Date
Nelda Knight	972/298-3491	7/9/2015

*Attach letter of authorization signed by property owner.

(970) 641-4267
sov1023a@gmail.com

Gunnison County
COLORADO

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

July 13, 2015

CBOE #04
Carl E. Knight
1235 Plateau Dr.
Duncanville, TX 75116

Schedule Number: R008235
Parcel Number: 3689-260-01-003
Property Description: LOT 15 TOMICHI PARK SUBD B487 P308 B671 P693

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 1:45 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

nnison
ounty
COLORADO

t Virginia Avenue
son, CO 81230

U.S. POSTAGE PITNEY BOWES

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Carl E. Knight
1235 Plateau Dr.
Duncanville, TX 75116

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County Adminstration
7/10/2015

CBOE #04

EXHIBIT A
Page 1 of 2

Re:
Acct # R008235
Knight, CARL E ETAL
Parcel:
3689-260-01-003

An increase in value of $58,080 on the above referenced property is not justifiable. Reasons

1) No sales within the area along CR 888 within and North of White Pine justify said value - Based upon sales of in the past 5 years;
2) County Road maintenance of CR 888 N of White Pine has been non existence w/in the past 10 years. Drainage issues, sewer caverns in the road surface not to mention a culvert across Bonzano Creek are making the road hazardous to travel. Our pleas for assistance have gone unanswered. How can a home go up in value

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EXHIBIT A2
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when access to it are limited, which significantly limits Buyers.

3) Age of the home. At over 35 years of age the home has wear & tear & lacks any modernization. Additionally the home has no electricity and water is accessed through a mountain stream. None of these qualities add value to the home & specifically limits the buyers that would be interested in purchasing said home for the valuation price you are writing to assess.

At the height of the bubble before the crash, the home was valued at $136,850 - that at a maximum should be the assessed value for this property based upon the factors referenced above.

Sincerely Nelda Knight
Nelda Knight

2015
Gunnison County Board of Equalization:
Hearing # 4

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:	**KNIGHT CARL E ETAL**
Account Number:	**R008235**
Parcel Number:	**3689-260-01-003**
Legal Description:	**LOT 15 TOMICHI PARK SUBD**
Value:	**$167,490**

Residential Sales Comparable Inventory and Account Value Summary

Owner: KNIGHT CARL E ETAL
1235 PLATEAU DR
DUNCANVILLE, TX 75116-4207

ACCOUNT #: R008235
PARCEL #: 3689-260-01-003
ECON AREA: 8

	SUBJECT	EXAMPLE 1	EXAMPLE 2	EXAMPLE 3
	R008235	R008384	R007326	R009589
PARCEL NUMBER:	3689-260-01-003	3689-230-01-007	3525-000-00-024	3689-340-02-058
PROPERTY ADDRESS:	11053 COUNTY ROAD 888	11498 COUNTY ROAD 888	5156 TERRIBLE MOUNTAIN RD	9955 COUNTY ROAD 888
	WHITE PINE - UPPER TOMICHI	WHITE PINE - UPPER TOMICHI	QUARTZ CREEK AREA	WHITE PINE - UPPER TOMICHI
LEGAL DESCRIPTION:	LOT 15 TOMICHI PARK SUBD	LOT 7 TOMICHI PARK SUBD	ALABAMA, SURVEY 6507 QUARTZ CREEK SUBD	LOTS 4 & 5 BLK 2 WHITE PINE
NET LAND AREA (SQ FT):	291,416	243,500	450,018	12,500
NET LAND AREA (ACRES):	6.6900	5.5900	10.3310	0.286961
# OF BUILDINGS:	1	1	1	1
ARCHITECTURAL STYLE:	CABIN	CABIN	CABIN	SUMMER SFR
ADJUSTED YEAR BUILT:	1981	1987	1993	1996
QUALITY CONSTRUCTION:	Fair	Fair	Fair	Fair
CONDITION:	Average	Average	Average	Average
RESIDENTIAL SQ FT:	760	480	923	730
UTILITIES:	ISDS installed	none	none	ISDS & off grid solar
VIEWS:	Below Average	Below Average	Average	Average
ACCESS:	Seasonal, government maintained	Seasonal, government maintained	4x4 seasonal access, privately maintained	Seasonal, privately maintained
SALE DATE:		08/05/2011	06/18/2013	10/03/2012
SALES PRICE:		$89,000	$117,500	$105,000
TIME ADJUSTED SALES PRICE:		$120,150	$132,775	$127,050
NET ADJUSTMENTS:		$41,213	$35,583	$46,913
ADJUSTED SELLING PRICE:		**$161,363**	**$168,358**	**$173,963**
SUBJECT ACCOUNT VALUE:	**$167,490**			

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 located in the Tomichi Park Subdivision which is the same as the Subject Property's location
Example Sale #2 is located in the Quartz Creek Mining District along the 4X4 accessed upper extent of Hall's Gulch.
Example Sale #3 is located in the White Pine town site.

Conclusion: Sales of residential cabins in the eastern part of Economic Area 8 support a market value of $167,490 for the petitioner's property as of June 30, 2014.

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