Received
County Administration
7/9/2015
CBOE #08

2015 REAL PROPERTY NOTICE OF DETERMINATION

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
R013786	2015	617	2917-233-04-031

PROPERTY OWNER	LEGAL DESCRIPTION
MINOR ROBERT ETAL PO BOX 1735 CARBONDALE, CO 81623-4735	LOT 26 MARBLE SKI AREA 4 #620412

PROPERTY CLASSIFICATION	PROPERTY OWNER'S ESTIMATE OF VALUE	ASSESSOR'S VALUATION	
		ACTUAL VALUE PRIOR TO REVIEW	ACTUAL VALUE AFTER REVIEW
Residential		243,460	243,460
TOTALS		$243,460	$243,460

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.

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APPEAL PROCEDURES

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:

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.)

$_____

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
[signature]	9706180521	7/6/15

*Attach letter of authorization signed by property owner.

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Attestation on R013786

Dear Assesor: As of June 30 it is my estimate it is $176,000 NOT $243, 460

EXHIBIT A
Page 1 of 1

Subject – R013786 299 Prospector 2 Residences away.

Purchase Date/price:		Improvements:	Estimate:
5/2013 /	$161,000	$15,000 new solar	$176,000
		And fix frozen pipe	

Above Grade living – 1152

Built 1995

Comparable Sale – R013791 - 137 Prospector Trail

Purchase Date/price:		Improvements:	Assesed:
11/2014 /	$132,000	$ 0	

Above Grade living – 1152

Built 1996

These are two very similar properties that have sales history. It is stated that residential properties must be solely valued by the market approach. These two sales should be heavily weighed upon as it is very good data for the market approach. Thank you.

Robert Miner 7/6/15

970 618 0521

RCM
POB 1735
Carbondale CO
81623

Received
County Adminstration
7/9/2015

CBOE # 08

GRAND JUNCTION CO 815

07 JUL 2015 PM 1 T

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Gunnison County Board of Equalization
200 E. Virginia Ave.
Gunnison CO.
81230

8123032248

Gunnison County
COLORADO

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

July 13, 2015

CBOE #08
Robert Minor
PO Box 1735
Carbondale, CO 81623

Schedule Number: R013786
Parcel Number: 2917-233-04-031
Property Description: LOT 26 MARBLE SKI AREA 4 #620412

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 2:45pm. 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

2015
Gunnison County Board of Equalization:
Hearing # 8

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.

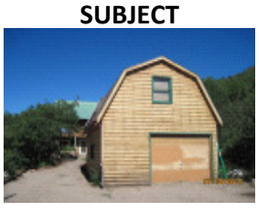
The single property being characterized for this hearing is identified as:

Property Owner:	**MINOR ROBERT ETAL**
Account Number:	**R013786**
Parcel Number:	**2917-233-04-031**
Legal Description:	**LOT 26 MARBLE SKI AREA**
Value:	**$243,460**

Residential Sales Comparable Inventory and Account Value Summary

Owner: MINOR ROBERT ETAL
PO BOX 1735
CARBONDALE, CO 81623-4735

ACCOUNT #: R013786
PARCEL #: 2917-233-04-031
ECON AREA: 8

	SUBJECT	EXAMPLE 1	EXAMPLE 2	EXAMPLE 3
				
	R013786	R013786	R013871	R013899
PARCEL NUMBER:	2917-233-04-031	2917-233-04-031	2917-234-03-009	2917-243-01-013
PROPERTY ADDRESS:	299 PROSPECTOR TRL	299 PROSPECTOR TRL	445 WEST VILLAGE DR	1690 MARBLE VILLAGE DR
	MARBLE	MARBLE	MARBLE	MARBLE
LEGAL DESCRIPTION:	LOT 26 MARBLE SKI AREA 4	LOT 26 MARBLE SKI AREA 4	LOTS 6, 7, 10, 12 BLK 3 & 0.061 AC IN ADJ VACATED PORTION OF MICA DR MARBLE SKI AREA	LOT 10 MARBLE CONDO 1
NET LAND AREA (SQ FT):	60,984	60,984	50,965	98,446
NET LAND AREA (ACRES):	1.40	1.40	1.17	2.26
# OF BUILDINGS:	1	1	1	1
ARCHITECTURAL STYLE:	CONVENTIONAL	CONVENTIONAL	LOG HOME	CONVENTIONAL
ADJUSTED YEAR BUILT:	1995	1995	2005	1997
QUALITY CONSTRUCTION:	Average	Average	Average	Average
CONDITION:	Average	Average	Average	Average
VIEWS:	Panoramic	Panoramic	Panoramic	Above Average
ACCESS:	Seasonal	Seasonal	Seasonal	Seasonal
RESIDENTIAL SQ FT:	1,152	1,152	1,862	3,043
FINISHED BASEMENT TYPE:	Walkout	Walkout	Walkout	
FINISHED BASEMENT SQ FT:	768	768	563	
UNFINISHED SQ FT:	384	384	360	
GARAGE SQ FT:	384	384		588
SALE DATE:		05/24/2013	03/19/2013	05/09/2013
SALES PRICE:		$161,000	$315,800	$398,800
TIME ADJUSTED SALES PRICE:		$183,540	$366,328	$454,632
NET ADJUSTMENTS:		$0	-$86,726	-$202,387
ADJUSTED SELLING PRICE:		**$183,540**	**$279,602**	**$252,245**
SUBJECT ACCOUNT VALUE:	**$243,460**			

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 the Subject Property. The most recent sale of this property is from a Lending Institution.
Our market analysis indicated that property sales from Lending Institutions typically sell for significantly less than properties sold by individuals.
Two prior sales of this same property had sales prices of $319,000 and $370,000, in 2003 and 2007 respectively.
Subsequently, this property went through foreclosure and the Lending Institution became the owner.

The Subject Property as well as examples sales #1, #2 and #3 are all located in the Crystal River seasonal access area.

Example Sales #4, #5 and #6 are all located in the Crystal River year round access area.
These three examples are more similar to the Subject Property's building size.

Conclusion: Sales of residential properties within the Marble area support a market value of $243,460 for the petitioner's property as of June 30, 2014.

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

Residential Sales Comparable Inventory and Account Value Summary

Owner: MINOR ROBERT ETAL
PO BOX 1735
CARBONDALE, CO 81623-4735

ACCOUNT #: R013786
PARCEL #: 2917-233-04-031
ECON AREA: 8

	SUBJECT	EXAMPLE 4	EXAMPLE 5	EXAMPLE 6
	R013786	**R014331**	**R015701**	**R033466**
PARCEL NUMBER:	2917-233-04-031	2917-272-08-001	2917-250-01-008	2917-250-00-071
PROPERTY ADDRESS:	299 PROSPECTOR TRL MARBLE	1276 MILTON WAY MARBLE	190 RAINBOW DR MARBLE	7322 COUNTY ROAD 3 MARBLE
LEGAL DESCRIPTION:	LOT 26 MARBLE SKI AREA 4	LOT 15 BLK 1 HERMITS HIDEAWAY	LOT 8 LAKE VIEW ESTATES	PT OF BANNER PLACER #76 (5.45A) & PT OF LACY PLACE (.24A) SEC 25 11S88W
NET LAND AREA (SQ FT):	60,984	20,952	53,579	247,856
NET LAND AREA (ACRES):	1.40	0.4810	1.23	5.69
# OF BUILDINGS:	1	1	1	1
ARCHITECTURAL STYLE:	CONVENTIONAL	CONVENTIONAL	CONVENTIONAL	STRAW BALE
ADJUSTED YEAR BUILT:	1995	1980	1996	1998
QUALITY CONSTRUCTION:	Average	Average	Average	Average
CONDITION:	Average	Average	Average	Average
VIEWS:	Panoramic	Above average	Panoramic	Average
ACCESS:	Seasonal	Seasonal	Year round	Year round
RESIDENTIAL SQ FT:	1,152	1,646	1,635	1,144
FINISHED BASEMENT TYPE:	Walkout			Egress Window
FINISHED BASEMENT SQ FT:	768			1,012
UNFINISHED SQ FT:	384			
GARAGE SQ FT:	384	504		
SALE DATE:		10/03/2013	11/17/2011	05/10/2013
SALES PRICE:		$318,500	$308,500	$319,850
TIME ADJUSTED SALES PRICE:		$347,165	$407,220	$364,629
NET ADJUSTMENTS:		-$78,440	-$81,226	-$25,096
ADJUSTED SELLING PRICE:		**$268,725**	**$325,994**	**$339,533**
SUBJECT ACCOUNT VALUE:	**$243,460**			