Received
County Adminstration
7/10/2015

CBOE # 06

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
R003681	2015	300	3691-102-10-012

PROPERTY OWNER	LEGAL DESCRIPTION
RUPP REVOCABLE LIVING TRUST 24657 N 45TH DR GLENDALE, AZ 85310-3046	PT OF LOTS 28-31, ALL OF LOT 32 BLK 20 PITKIN #579240

PROPERTY CLASSIFICATION	PROPERTY OWNER'S ESTIMATE OF VALUE	ASSESSOR'S VALUATION	
		ACTUAL VALUE PRIOR TO REVIEW	ACTUAL VALUE AFTER REVIEW
Residential		54,360	54,360
TOTALS		$54,360	$54,360

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/boa

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.)

$ 45,000 (2011 valuation

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.)

Property is an aging (1970's) mobile home that cannot be accessed in winter because 8th Street is not maintained by the Town. If mobile home were removed, a replacement could not be done given current code. It is therefore virtually unsellable.

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.

Michael Rupp 623-910-3544 7/10/15

Signature Telephone Number Date

*Attach letter of authorization signed by property owner.

Mike Rupp's "cabin" (312 8th Street, Pitkin, CO) looking north from River Road. The cabin is actually just a 1970 Fleetwood 12x60 mobile home that sits on a peninsula of wet and expansive soil with Quartz Creek on three sides.

Same view of back of cabin from River Road looking downstream. Arrowhead septic system (off deck to left) is no longer compliant with Pitkin code and could never be replaced or repositioned given the location of the alley in front.

Front of cabin from State Street. The three empty 125'x 25' lots in foreground are separated from land the cabin sits on by a 15' wide alley approximately 150' long that terminates at both ends in the Quartz Creek (see following photos).

Front of cabin looking North (upstream). Circled markers indicate width of alley that separates empty lots from cabin.

Front of cabin looking South (downstream). Circled markers indicate width of alley that terminates in the Quartz Creek. Because the cabin and the empty lots are separated by the alley, neither could ever be built on (again) and still be in compliance with Pitkin's building and zoning code.

North terminus of alley. My land extends into the Creek several feet. As a result of the location of the creek and the position of my neighbors' wells and septic, neither the empty lots nor current cabin land are "buildable" in Pitkin. I'm stuck!

Gunnison County
COLORADO

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

July 13, 2015

CBOE #06
Rupp Revocable Living Trust
34657 N. 45th Dr.
Glendale, AZ 85310

Schedule Number: R003681
Parcel Number: 3691-102-10-012
Property Description: PT OF LOTS 28-31, ALL OF LOT 32 BLK 20 PITKIN #579240

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 2:15 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

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ounty
COLORADO

t Virginia Avenue
son, CO 81230

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Rupp Living Trust
34657 N. 45th Dr.
Glendale, AZ 85310

2015
Gunnison County Board of Equalization:
Hearing # 6

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 Vacant Land Sales" list.

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

Property Owner:	**RUPP REVOCABLE LIVING TRUST**
Account Number:	**R003681**
Parcel Number:	**3691-102-10-012**
Legal Description:	**PT OF LOTS 28-31, ALL OF LOT 32 BLK 20 PITKIN**
Value:	**$54,360**

CBOE #6

Gunnison County Assessor
Comparable Land Sales Summary

Owner: **RUPP REVOCABLE LIVING TRUST**
24657 N 45TH DR
GLENDALE, AZ 85310-3046

Account #: **R003681**
Parcel #: **3691-102-10-012**

Property Location: **312 8TH ST, PITKIN**
Subdivision: **TOWN OF PITKIN**
Economic Area: **8**

	SUBJECT	EXAMPLE 1	EXAMPLE 2
Account #:	R003681	R070734	R070817
Parcel #:	3691-102-10-012	3691-102-21-010	3691-102-02-013
Property Type:	Land Value only Residential Lot	Vacant Residential Lot	Vacant Residential Lot
LEA:	80310: Pitkin Average	80310: Pitkin Average	80310: Pitkin Average
Location:	312 8th St	612 River St	State St
	Pitkin	Pitkin	Pitkin
Land Type:	Meadow	Meadow	Meadow
Utilities at time of sale:	Electric available to site, well installed; ISDS installed; year-round access government maintained	Electric available to site, well not installed; ISDS available not installed; year-round access government maintained	Electric available to site, well installed; ISDS installed; year-round access government maintained
Value Measure:	Square Feet	Square Feet	Square Feet
Quantity:	11,325	12,500	12,188
Adjusted Sale Price:		$67,000	$65,000
Time Adjusted Sale Price:		**$58,344**	**$60,554**
$ per value:	$4.80	$4.66	$4.96
Sale Date:		**10/12/2011**	**6/9/2012**
Account Value:	**$54,360**		

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.

The Assessor' s Office has contacted the Town of Pitkin's Building Inspector. It is his opinion that, as the existing septic system does not meet the current town code, this property has been "grandfathered" in as it currently exists. In the future, if any circumstances were cause for replacement of the septic sytem or well, the Town of Pitkin allows for some of the following examples: if a property owner owns property on both sides of Quartz Creek, a well may be constructed on the opposite side of the creek from the structure that the well is providing service for. Additionally, if a property owner owns property on both sides of a platted alley, a well and/or a septic system may be constructed on the opposite side of the alley from the structure that the well and/or septic system is providing service for.

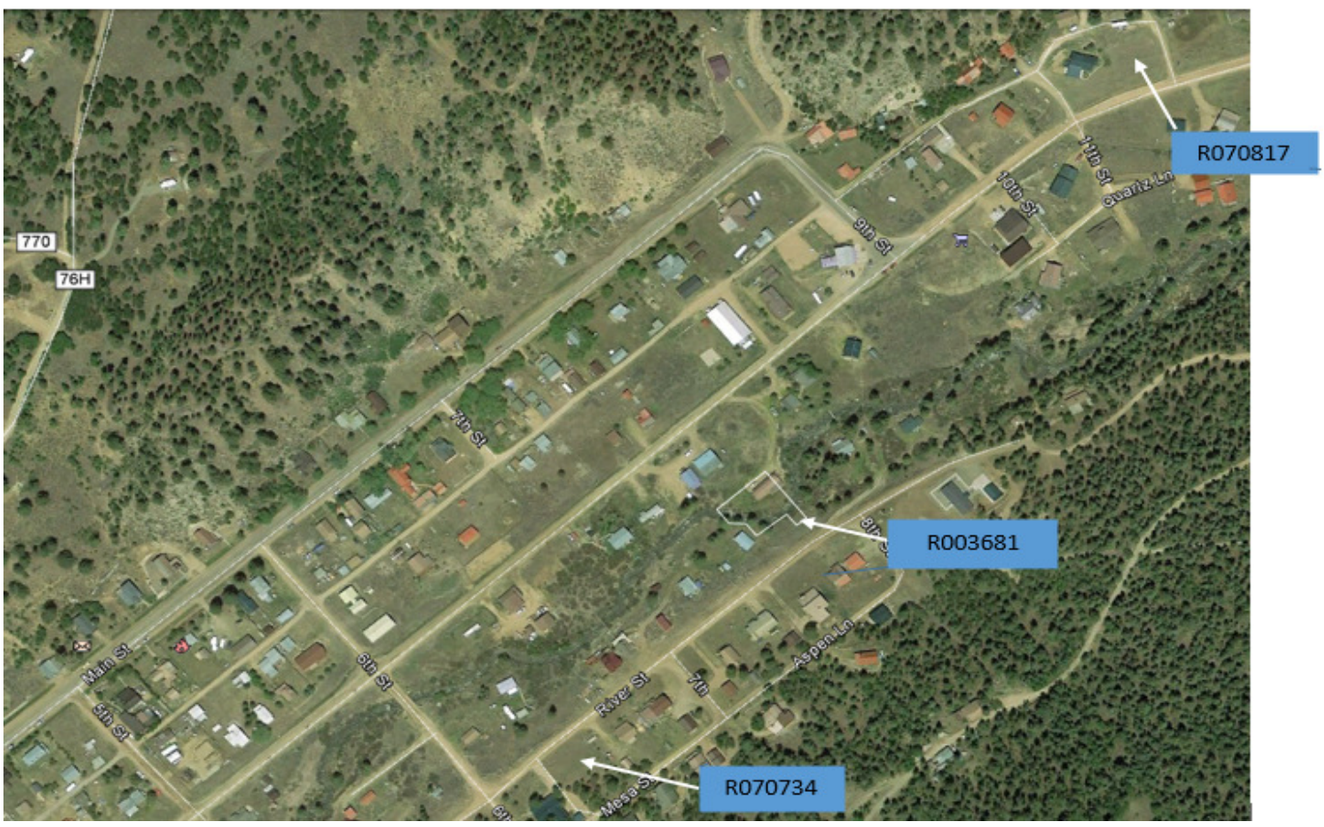
The Town of Pitkin Building Inspector also stated that any winter street maintenance would be accommodated for year round residents. However, the winter maintained portion of any of the roads must meet current county road standards. Additionally, updating this section of Eighth Street to meet current county standards would be the responsibility of any of the property owner(s) wanting to gain winter maintainence and not be the responsibility of the Town of Pitkin.

There are two good sales of very comparable lots in the same neighborhood. The presence of some utilities or no utilities does not indicate a significant difference in value. This account is land value only, the Manufactured Home upon this land is valued on account M003618. This parcel is accessed via a driveway that connects to State Street, which is maintained for year round access. Eighth Street and alleys, as platted, do not exist in this section of Pitkin (see aerial photo).

Conclusion: Sales of vacant land within the same neighborhood support a market value of $54,360. for the petitioner's property as of June 30, 2014.

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

R070817
R003681
R070734
MAIN
NORTH
STATE
SIXTH
RIVER
FOURTH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