2015 REAL PROPERTY NOTICE OF DETERMINATION

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

County Adminstration
7/13/2015
CBOE #_17_

ACCOUNT NUMBER	TAX YEAR	TAX AREA	PARCEL NUMBER
R009459	2015	601	3519-000-00-023

PROPERTY OWNER	LEGAL DESCRIPTION
OWEN DAVID K PO BOX 2177 CRESTED BUTTE, CO 81224-2177	LOT 1, N2 OF LOT 2, SEC 16, N2SE4NE4. NE4NE4. SEC 17 INDEPENDENT RESURVEY 68.72A 51N2E #628316

PROPERTY CLASSIFICATION	PROPERTY OWNER'S ESTIMATE OF VALUE	ASSESSOR'S VALUATION	
		ACTUAL VALUE PRIOR TO REVIEW	ACTUAL VALUE AFTER REVIEW
Residential		322,560	288,540
TOTALS		$322,560	$288,540

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

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

Received County Administration 7/13/15 CBOE #17

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.)

$ 259,000

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.)

Purchased for $259,000 in August 2014. Please see attached info. Not on an improved road.

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]	970-275-8210	7/8/15

*Attach letter of authorization signed by property owner.

Note: This is the information I provided the Assessor's office when protesting. The facts and situation remain unchanged. I would appreciate the Board considering this information with my appeal.

Received
County Adminstration
7/13/15

EXHIBIT A
Page 1 of 1

CBOE # 17

I am responding to the 2015 Real Property Notice of Valuation for RO9459, Lot 1, N 1/2 of Lot 2, Section 16, N2SE4NE4, Section 17 Independent Resurvey 68.72A out of 51N2E #628316, and RO9454, NE 1/4, SE 1/4, Section 8, 51N2E. Please confirm this email serves as timely protest of your valuation of both properties.

Concerning RO09459, I bought this property on August 15, 2014 and paid $259,000. I know that this is before the June 30, 2014 deadline, but I submit to you that there is no way the property was worth $322,560 just one and a half months before it was worth $259,000 as determined by the free market. It just logically makes sense that, if anything, the property was worth less than that on June 30, 2014. I respectfully request that you adjust the value to $259,000. Thank you. Please call or email with any questions.

Concerning RO09454, which for convenience I will hereafter refer to as the "Booth Cabin" in reference to the co-owner, Angela Booth, it is inferior to the previous property located just one lot away, RO09459 which for convenience I will hereafter refer to as the "Owen Cabin" since I own it by myself.

As I said, the Booth Cabin (RO09454) is inferior to the Owen Cabin (RO09459). The Booth Cabin sits on 40 acres, the Owen Cabin on 68.72 acres. The Booth Cabin has no electricity, no active solar power, no propane refrigerator, and no well which means no running water, all of which the Owen Cabin has. The Booth Cabin is a tad larger than the Owen Cabin, but both are essentially the same: a one bedroom summer cabin. Given the different attributes of the two properties, the Booth Cabin is clearly inferior to the Owen Cabin.

On the Notice of Valuation you claim the Property is accessed by an improved dirt or gravel road. However, I must point out that these properties are both accessed by an unimproved seasonally accessed 4WD road that is extremely rough and not improved in any way. This is a very significant difference in quality of access and a huge factor on the Properties values.

Inexplicably, the Booth Cabin's value was increased by almost 100% from the previous period, but the Owen Cabin increased in value by less than 20% over the same time span. This does not make any sense at all. A 20% increase in the value of the Booth Cabin would produce a value of $199,440 at June 30, 2014 which seems a reasonable value for the Booth Cabin. That value is also in line with comparing the value to the Owen Cabin with a market value of $259,000 given the Owen Cabin's superior attributes. I respectfully request that you adjust the value of the Booth Cabin to $199,440. Thank you again. Please call or email with any questions.

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

Thank you, David K. Owen

Gunnison County
COLORADO

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

July 14, 2015

CBOE #17
David K. Owen
PO Box 2177
Crested Butte, CO 81224
newoncb@yahoo.com

Schedule Number:	R009459
Parcel Number:	3519-000-00-023
Property Description:	LOT 1, N2 OF LOT 2, SEC 16, N2SE4NE4, NE4NE4. SEC 17 INDEPENDENT RESURVEY 68.72A 51N2E #628316

Dear Property Owner,

The Gunnison County Board of Equalization will hear your petition of protest on the valuation for assessment of your property on Wednesday July 22, 2015 at 1:15 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 Wednesday July 22, 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

CO 81230

ZIP 81230 $ 001.42⁰
02 1W
0001368390 JUL 14 2015

David Owen
PO Box 2177
Crested Butte, CO 81224

2015
Gunnison County Board of Equalization:
Hearing # 17

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:	**OWEN DAVID K**
Account Number:	**R009459**
Parcel Number:	**3519-000-00-023**
Legal Description:	**LOT 1, N2 OF LOT 2, SEC 16, N2SE4NE4. NE4NE4. SEC 17 INDEPENDENT RESURVEY 68.72A 51N2E**
Value:	**$288,540**

Residential Sales Comparable Inventory and Account Value Summary

CBOE #17

Owner: OWEN DAVID K
PO BOX 2177
CRESTED BUTTE, CO 81224-2177

ACCOUNT #: R009459
PARCEL #: 3519-000-00-023
ECON AREA: 8

	SUBJECT	EXAMPLE 1	EXAMPLE 2	EXAMPLE 3
	R009459	R009472	R009062	R007867
PARCEL NUMBER:	3519-000-00-023	3519-000-00-040	3691-000-00-017	3525-310-00-023
PROPERTY ADDRESS:	19551 COUNTY ROAD 743	14331 COUNTY ROAD 743	7165 COUNTY ROAD 763	866 FOSSIL VIEW DR
	GUNNISON HIGHLANDS NORTH	GUNNISON HIGHLANDS NORTH	WAUNITA HOT SPRINGS VICINITY	QUARTZ CREEK AREA
LEGAL DESCRIPTION:	LOT 1, N2 OF LOT 2, SEC 16, N2SE4NE4. NE4NE4. SEC 17 INDEPENDENT RESURVEY 68.72A 51N2E	SW4NE4. SEC 20 51N2E ORIGINAL SURVEY 40A	THUNDER SHOWER, EVENING STAR #17545, QUEEN BEE #18641 BOX CANON MD 50N4E	MOUNTAIN BOY #1376 QUARTZ CREEK MD, LIME BLUFF NO 10 #14311 QUARTZ CREEK SUBD
NET LAND AREA (ACRES):	68.72	40	30.35	18.88
# OF BUILDINGS:	1	1	1	1
ARCHITECTURAL STYLE:	SUMMER SFR	LOG HOME	CABIN	SUMMER SFR
ADJUSTED YEAR BUILT:	2002	1994	1999	1995
QUALITY CONSTRUCTION:	Fair	Average	Fair	Fair
CONDITION:	Average	Average	Average	Average
RESIDENTIAL SQ FT:	720	1,065	1,154	1,201
ACCESS:	Seasonal, privately maintained	Seasonal, privately maintained	Seasonal, privately maintained	Seasonal, privately maintained
VIEWS:	Above Average	Average	Above Average	Above Average
SALE DATE:		06/26/2012	01/09/2014	07/25/2012
SALES PRICE:		$290,000	$168,500	$175,000
TIME ADJUSTED SALES PRICE:		$362,500	$178,610	$217,000
NET ADJUSTMENTS:		-$50,599	$53,096	$51,455
ADJUSTED SELLING PRICE:		**$311,901**	**$231,706**	**$268,455**
SUBJECT ACCOUNT VALUE:	**$288,540**			

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 Gunnison Highlands North area which is the same area as the Subject Property.

Example Sale #2 is located in the Quartz Creek area. This property has seasonal access slightly over a mile from the summit of the Wuanita Pass road (County Road 763).

Example Sale #3 is located in upper elevations of the Quartz Creek Subdivision along Fossil View Drive.

All three of these examples have slightly larger sized structures when compared to the Subject Property's structure. Example Sales #2 and #3 have the same quality rating. Example sale #1 has a structure with a superior quality rating than the Subject Property's structure.

Conclusion: Sales of residential properties within Economic Area 8, in reasonably close proximity to the subject, support a market value of $288,540 for the petitioner's property as of June 30, 2014.

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