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) 641-1035
Fax: (970) 641-7920
Email: assessor@gunnisoncounty.org
Website: http://www.gunnisoncounty.org/assessor.html

Received
County Adminstration
7/13/2015

CBOE #30

ACCOUNT NUMBER	TAX YEAR	TAX AREA	PARCEL NUMBER
R014760	2015	612	3779-000-00-023

PROPERTY OWNER

REVOIR WAYNE H ETAL
1679 RHINE CT
MONTROSE, CO 81401-6430

RECEIVED
JUL 09 2015
By PM 7/7/15

LEGAL DESCRIPTION

36.8 ACRES IN W2W2 SEC 32 49N5W B490 P883
#495023 #502393 #503833 #513383 #577962

PROPERTY CLASSIFICATION	PROPERTY OWNER'S ESTIMATE OF VALUE	ASSESSOR'S VALUATION: ACTUAL VALUE PRIOR TO REVIEW	ASSESSOR'S VALUATION: ACTUAL VALUE AFTER REVIEW
Agricultural Land		2,150	2,150
Residential		166,450	166,450
TOTALS		$168,600	$168,600

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

RECEIVED
JUL 09 2015
BY: PM 7/7/15

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.)

$ 125,000 Residential

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.)

I Do Not Have year Round Access!! a Hwy Bordering Does Not Constitute Access!! No year Round Access will Lower the Value Considerably Please Look at what you Call Access Thanks This is a 58½% Increase over 2014

DECLARATION

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

Wayne Lemon
Signature

209-9514
Telephone Number

7-4-15
Date

*Attach letter of authorization signed by property owner.

1679 Rhine ct
Montrose, Colo.
81401

Received
County Adminstration
7/13/15

CBOE #30

GRAND JUNCTION CO 815
07 JUL 2015 PM 2 T

Gunnison County Accessor
221 N Wisconsin St Ste A
Gunnison Colo.
81230

8123082433

Gunnison County
COLORADO

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

July 13, 2015

CBOE #30
Wayne Revoir
1679 Rhine Ct
Montrose, CO 81401

Schedule Number:	R014760
Parcel Number:	3779-000-00-023
Property Description:	36.8 ACRES IN W2W2 SEC 32 49N5W B490 P883 #495023 #502393 #503833 #513383 #577962

Dear Property Owner,

The Gunnison County Board of Equalization will hear your petition of protest on the valuation for assessment of your property on Friday July 24, 2015 at 9:00 am. 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 Friday July 24, 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]
02 1W
0001368390 JUL 16 2015

Wayne Revoir
1679 Rhine Ct.
Montrose, CO 81401

2015
Gunnison County Board of Equalization:
Hearing # 30

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.

Agricultural land in Colorado is valued exclusively by the capitalization of net landlord income formula.

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

Property Owner:	**REVOIR WAYNE H ETAL**
Account Number:	**R014760**
Parcel Number:	**3779-000-00-023**
Legal Description:	**36.8 ACRES IN W2W2 SEC 32 49N5W**
Value:	**$168,600**

Residential Sales Comparable Inventory and Account Value Summary

CBOE #30

Owner: REVOIR WAYNE H ETAL
1679 RHINE CT
MONTROSE, CO 81401-6430

ACCOUNT #: R014760
PARCEL #: 3779-000-00-023
ECON AREA: 8

	SUBJECT	EXAMPLE 1	EXAMPLE 2	EXAMPLE 3
	R014760	R014529	R007326	R008114
PARCEL NUMBER:	3779-000-00-023	4251-050-01-028	3525-000-00-024	3785-330-02-001
PROPERTY ADDRESS:	6276 STATE HIGHWAY 92	28 COLUMBINE TRL	5156 TERRIBLE MOUNTAIN RD	31910 STATE HIGHWAY 149
	BLACK CANYON	CIMARRON RIVER AREA	QUARTZ CREEK AREA	IOLA - NINE MILE
LEGAL DESCRIPTION:	36.8 ACRES IN W2W2 SEC 32 49N5W	LOT 37 SILVERJACK SUBD	ALABAMA, SURVEY 6507 QUARTZ CREEK SUBD	PARCEL B IOLA HIGHLANDS WEST SUBD
NET LAND AREA (ACRES):	36.80	5.04	10.3310	11.90
# OF BUILDINGS:	1	1	1	1
ARCHITECTURAL STYLE:	SUMMER SFR	CONVENTIONAL	CABIN	LOG HOME
ADJUSTED YEAR BUILT:	2001	1975	1993	1982
QUALITY CONSTRUCTION:	Fair	Average	Fair	Average
CONDITION:	Average	Average	Average	Average
RESIDENTIAL SQ FT:	960	1,120	923	974
SALE DATE:		10/27/2012	06/18/2013	10/18/2012
SALES PRICE:		$150,000	$117,500	$175,000
TIME ADJUSTED SALES PRICE:		$181,500	$132,775	$211,750
NET ADJUSTMENTS:		-$18,297	$36,788	-$25,539
ADJUSTED SELLING PRICE:		**$163,203**	**$169,563**	**$186,211**
SUBJECT ACCOUNT VALUE:	**$168,600**			

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 Subject Property consists of 36.8 acres which is classified as Mixed-Use. 34.8 acres are classified as Agricultural and the structure along with a 2-acre building envelope are classified as Residential. The difference in the land value for the Agricultural portion of land is included in the net adjustments.

This property has a driveway that is approximately one third of a mile long. This driveway is accessed from Colorado State Highway 92 which is maintained for year round access.

Example Sale #1 is in the Silverjack Subdivision which has seasonal access.

Example Sales #2 is located in the Quartz Creek Mining District along the 4X4 accessed upper extent of Hall's Gulch. This property has seasonal access.

Example Sales #3 is located in the Iola Highlands West Subdivision along Colorado State Highway 149 which is maintained for year round access.

Conclusion: Sales of similar residential properties located in Economic Area 8, support a market value of $168,600 for the petitioner's property as of June 30, 2014.

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