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

Received
County Adminstration
7/13/2015
CBOE # 39

ACCOUNT NUMBER	TAX YEAR	TAX AREA	PARCEL NUMBER
R033884	2015	616	3257-060-11-007

PROPERTY OWNER	LEGAL DESCRIPTION
SPARROW PAUL A ETAL 4437 TURNBERRY CRES PUEBLO, CO 81001-1175	UNIT 22 GOLF VILLAS AT SKYLAND FILING 4 ##524582

PROPERTY CLASSIFICATION	PROPERTY OWNER'S ESTIMATE OF VALUE	ASSESSOR'S VALUATION	
		ACTUAL VALUE PRIOR TO REVIEW	ACTUAL VALUE AFTER REVIEW
Residential		530,320	530,320
TOTALS		$530,320	$530,320

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

Received
County Administration
7/13/15

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

CBOE #39

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.)

$ 475,200

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.)

Current assessment on 1,785 sq ft is $530,320 or $297 sq ft.
1,785 sq ft - 185 sq ft of second floor that does not exist (see attached sketch from Gunnison County assessor website) = 1,600 sq ft
@ $297 = $475,200

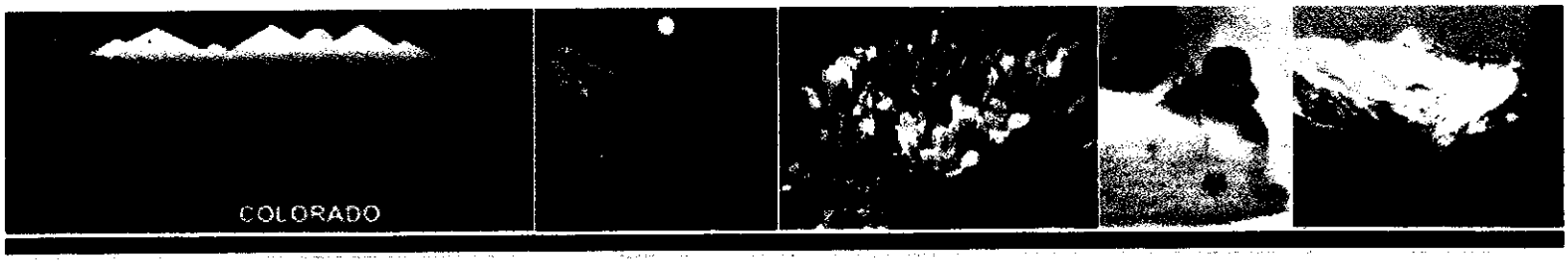
ATTESTATION

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.

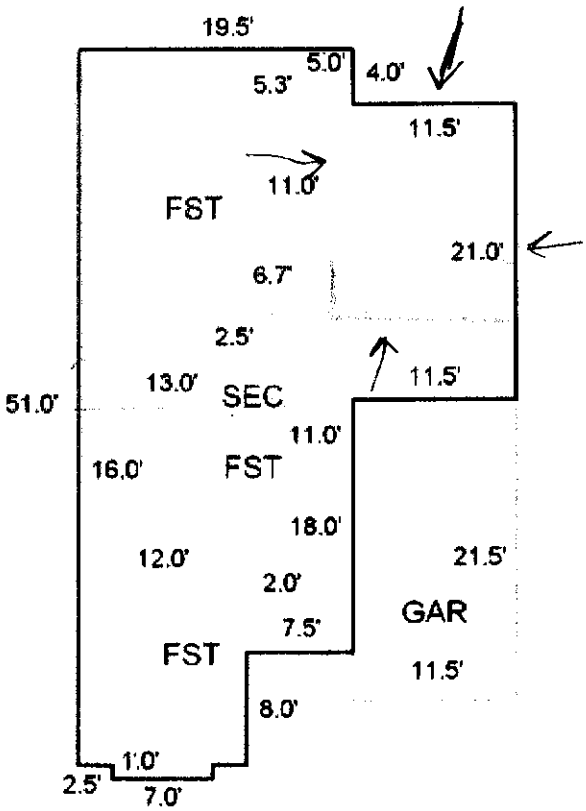
Signature: [signature] Telephone Number: 719-250-5766 Date: 7-11-2015

*Attach letter of authorization signed by property owner.

719-544-1111
psparrow@centennial-ins.com



Sketch 1 for Account: R033884



Area outlined in yellow does not exist on the second floor of #22 St Andrews. This equates to approximately 185 square feet of space that ~~does~~ should not be assessed

Close Window

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Gunnison County
COLORADO

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

July 13, 2015

CBOE #39
Paul Sparrow
4437 Turnberry Cres
Pueblo, CO 81001
psparrow@centennial-ins.com

Schedule Number: R033884
Parcel Number: 3257-060-11-007
Property Description: UNIT 22 GOLF VILLAS AT SKYLAND FILING 4 ##524582

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 11:30 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

Paul Sparrow
4437 Turnberry Cres
Pueblo, CO 81001

2015
Gunnison County Board of Equalization:
Hearing # 39

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 6 Condominiums 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:	**SPARROW PAUL A ETAL**
Account Number:	**R033884**
Parcel Number:	**3257-060-11-007**
Legal Description:	**UNIT 22 GOLF VILLAS AT SKYLAND FILING 4**
Value:	**$530,320**

Residential Sales Comparable Inventory and Account Value Summary

CBOE #39

Owner: SPARROW PAUL A ETAL
4437 TURNBERRY CRES
PUEBLO, CO 81001-1175

ACCOUNT #: R033884
PARCEL #: 3257-060-11-007
ECON AREA: 6

	SUBJECT	EXAMPLE 1	EXAMPLE 2	EXAMPLE 3
	R033884	R033881	R031338	R031337
PARCEL NUMBER:	3257-060-11-007	3257-060-11-004	3257-060-09-003	3257-060-09-002
PROPERTY ADDRESS:	22 ST ANDREWS CIR	19 ST ANDREWS CIR	8 ST ANDREWS CIR	7 ST ANDREWS CIR
	SKYLAND AREA	SKYLAND AREA	SKYLAND AREA	SKYLAND AREA
LEGAL DESCRIPTION:	UNIT 22 GOLF VILLAS AT SKYLAND FILING 4	UNIT 19 GOLF VILLAS AT SKYLAND FILING 4	UNIT 8 GOLF VILLAS AT SKYLAND FILING 3	UNIT 7 GOLF VILLAS AT SKYLAND FILING 3
ARCHITECTURAL STYLE:	Condo <= 3 Stories	Condo <= 3 Stories	Condo <= 3 Stories	Condo <= 3 Stories
ADJUSTED YEAR BUILT:	1998	1998	1994	1994
QUALITY CONSTRUCTION:	Average	Average	Average	Average
CONDITION:	Average	Average	Average	Average
RESIDENTIAL SQ FT:	1,785	1,785	1,492	1,253
GARAGE SQ FT:	247	247	274	240
SALE DATE:		09/23/2011	10/03/2012	09/06/2012
SALES PRICE:		$390,000	$285,000	$213,000
TIME ADJUSTED SALES PRICE:		$546,000	$389,082	$294,494
NET ADJUSTMENTS:		$0	$164,065	$198,452
ADJUSTED SELLING PRICE:		**$546,000**	**$553,147**	**$492,946**
SUBJECT ACCOUNT VALUE:	**$530,320**			

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.

Subject property is in Filing IV of Golf Villas and directly abuts the golf course with superior views.
Example #1 is essentially an identical unit.
Examples #2 and #3 are in Filing III and have a slightly inferior location; both these units are smaller than the subject.
Example #3 is a bank sale.

Conclusion: Sales of similar units in Golf Villas support a market value of $530,320 for the petitioner's property as of June 30, 2014. There is a question over the correct square footage of the petitioner's property; however, the sale of the petitioner's property set the locational adjustment for Filings IV and V. Any correction to the unit size would not affect the end value of the petitioner's property.

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