Received
County Administration 7/14/15

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

CBOE # 37

ACCOUNT NUMBER	TAX YEAR	TAX AREA	PARCEL NUMBER
R006260	2015	500	3177-264-13-019

PROPERTY OWNER	LEGAL DESCRIPTION
GROMAC LP 100 SPRING HILL DR NEOSHO, MO 64850-1478	UNIT 211 BLDG D PARADISE CONDOS #502892

PROPERTY CLASSIFICATION	PROPERTY OWNER'S ESTIMATE OF VALUE	ASSESSOR'S VALUATION	
		ACTUAL VALUE PRIOR TO REVIEW	ACTUAL VALUE AFTER REVIEW
Residential		457,900	424,590
TOTALS		$457,900	$424,590

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.

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:

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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.)

$334,000

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.)

Identical units R006246 + R006245 compared to R006260 (in question) have near identical assessments in 2009, 2011 + 2013. (see enclosed sheets). R006260 is now 90,000 higher! Nothing has changed and there has been no renovation since 2002. (see next page)

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
(Gromac LP)	417 389 2726	7/9/15

*Attach letter of authorization signed by property owner.

Units all have same Trim level, origional kitchens, baths & countertops (Laminate). They have similar amounts of Tile.

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EXHIBIT A
Page 1 of 1

Unit in question does have several additional windows (3 or 4), an owners closet which now houses Bunkbeds on the loft, and a kitchen bar built in The '90's. (A wall was moved which enlarged The livingroom at The expense of a bedroom.) There are no other differences. There is no reasonable logic That would justify or support a $92,000 assessment difference. (The valuations of "202" + "203" are fair and market supported.)

Sincerely

Robert Warland
(president Sakk inc,
General partner Gromac LP)

7/9/15

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County Adminstration
7/14/2015

Gunnison County
COLORADO

Gunnison County Assessor's Office
221 North Wisconsin Street, Suite A
Gunnison, CO 81230

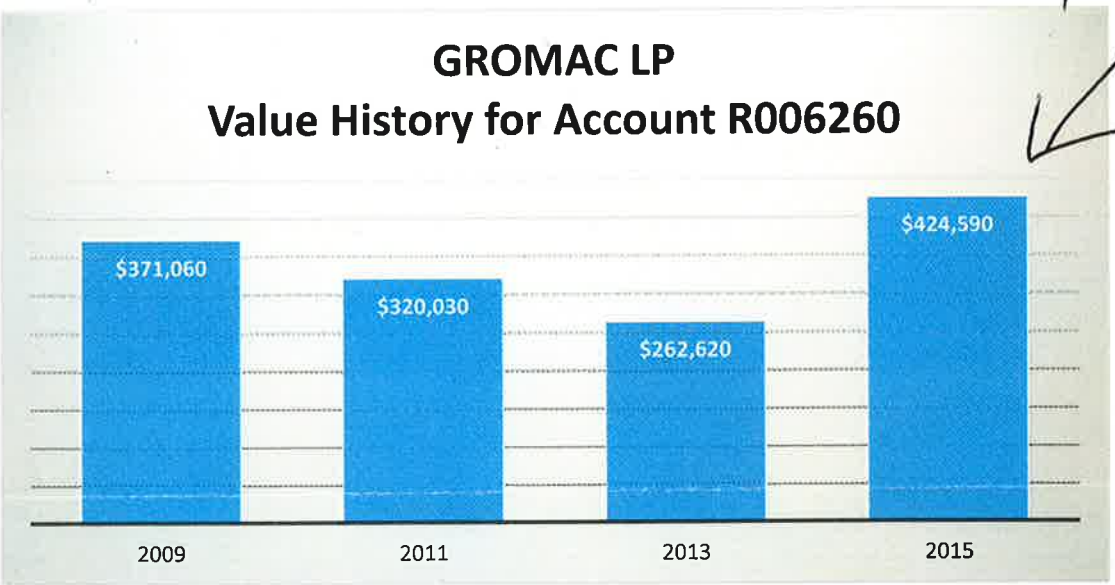
CBOE # 37

EXHIBIT B
Page 1 of 3

Dear Property Owner,

The Assessor's Office reappraises all property in Gunnison County every two years. The chart below shows the valuation history of your property over the past four reappraisal cycles. We are providing this information to illustrate how the most recent change in your property value fits into the overall valuation trend of the past eight years.

Protest



Paradise 211
4 BR 4 Bath
~1750 sq ft

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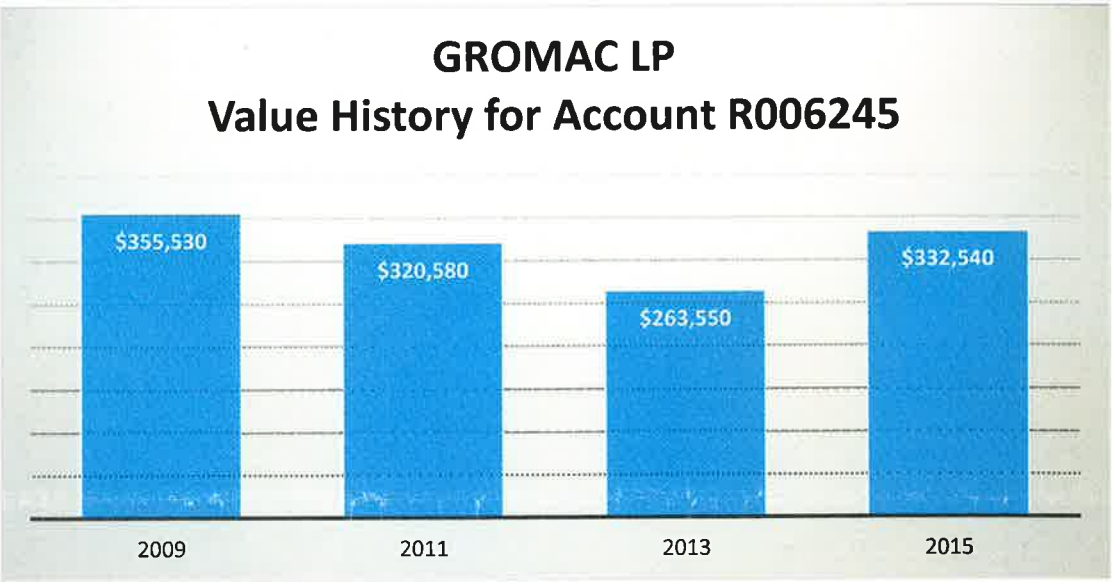
Gunnison County Assessor's Office
221 North Wisconsin Street, Suite A
Gunnison, CO 81230

BOE #37

EXHIBIT B
Page 2 of 3

Dear Property Owner,

The Assessor's Office reappraises all property in Gunnison County every two years. The chart below shows the valuation history of your property over the past four reappraisal cycles. We are providing this information to illustrate how the most recent change in your property value fits into the overall valuation trend of the past eight years.



Paradise 202
4 BR 4 Bath
~1750 sq ft

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Gunnison County
COLORADO

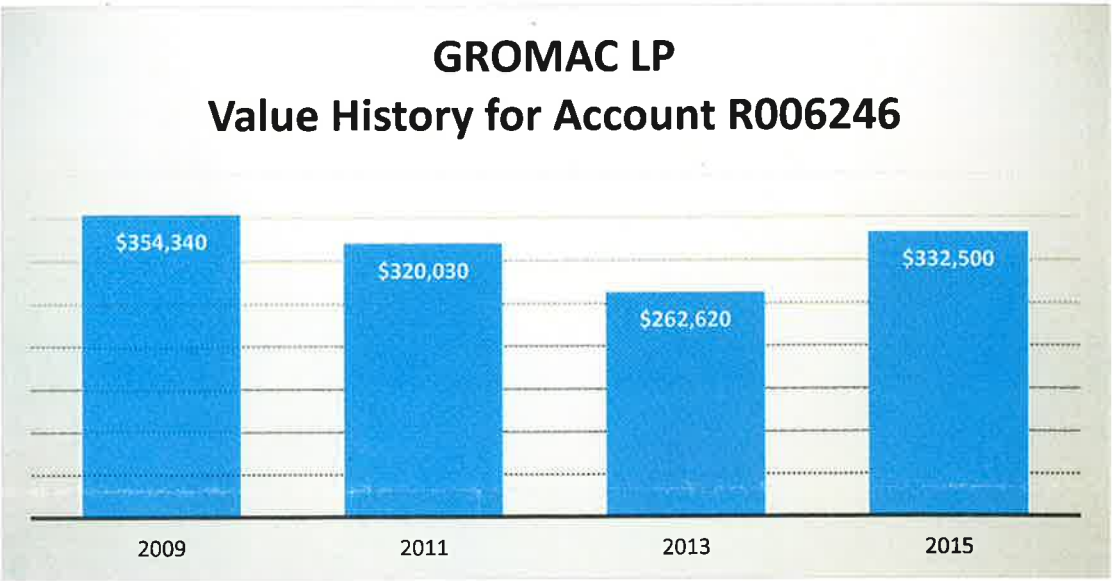
Gunnison County Assessor's Office
221 North Wisconsin Street, Suite A
Gunnison, CO 81230

CBOE # 37

EXHIBIT B
Page 3 of 3

Dear Property Owner,

The Assessor's Office reappraises all property in Gunnison County every two years. The chart below shows the valuation history of your property over the past four reappraisal cycles. We are providing this information to illustrate how the most recent change in your property value fits into the overall valuation trend of the past eight years.



Paradise 203
4BR 4 Bath
~1750 sq ft

Rod McFarland
60411 E317 court
Grove, OK
74344

CBOE #31

UNITED STATES POSTAL SERVICE
1000
81230

U.S. POSTAGE
PAID
GROVE, OK
74344
JUL 10, 15
AMOUNT
$0.49
R2304M114825-05

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County Administration
7/14/15

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

81230-2248

Gunnison County
COLORADO

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

July 13, 2015

CBOE #37
LP Gromac
100 Spring Hill Dr
Neosho, MO 64850

Schedule Number:	R006260
Parcel Number:	3177-264-13-019
Property Description:	UNIT 211 BLDG D PARADISE CONDOS #502892

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 11:00 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

LP Gromac
100 Spring Hill Dr
Neosho, MO 64850

2015
Gunnison County Board of Equalization:
Hearing # 37

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:	**GROMAC LP**
Account Number:	**R006260**
Parcel Number:	**3177-264-13-019**
Legal Description:	**UNIT 211 BLDG D PARADISE CONDOS**
Value:	**$424,590**
STIPULATED VALUE:	**$332,500**