JAY B. SHIPOWITZ

Received
County Adminstration
7/16/15 PM 7/13/15 7-11-15

CBOE

County Board of Equalization,

Please accept this as my appeal on our home at 211 Butte Crested Butte.

EX
Page

Sincerely,

J. B. S

CBOE #99

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

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ACCOUNT NUMBER	TAX YEAR	TAX AREA	PARCEL NUMBER
R031581	2015	200	3177-344-02-026

PROPERTY OWNER	LEGAL DESCRIPTION
PATUXENT PARTNERS LLC 3529 DARTMOUTH AVE DALLAS, TX 75205-3236	LOT 26 KAPUSHION SUBDIVISION #598652

PROPERTY CLASSIFICATION	PROPERTY OWNER'S ESTIMATE OF VALUE	ASSESSOR'S VALUATION	
		ACTUAL VALUE PRIOR TO REVIEW	ACTUAL VALUE AFTER REVIEW
Residential		2,590,460	2,590,460
TOTALS		$2,590,460	$2,590,460

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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7/16/15 PM 7/13/15

CBOE #99

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.)

$ 1,882,810.00

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.)

Please see the attached which was submitted to the Gunnison County Assessor. These sales occurred in the relevant time range. The value above is last years value, which I did not protest. The facts of the attached page actually support a lower value. I have requested facts that would refute my analysis

From Kristy and D.J. not receive a response 7-11-15

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

972-679-5460
Telephone Number

7-11-15
Date

*Attach letter of authorization signed by property owner.

CBOE # 99

2015 Real Property Valuation Appeal for 317734402026 - Lot 26 Kapushion #598652
Patuxent Partners LLC - Jay and Daphne Shipowitz

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EXHIBIT B
Page 1 of 1

Address	MLS	Date Sold	Sold Price	Sold Price Per Sq Ft
231 Butte Ave	33281	8/1/2011	$ 2,100,000	582.85
10 Ruths Road	36204	11/1/2013	$ 1,350,000	468.75
400 Butte Ave	36696	10/3/2013	$ 1,945,000	512.65
404 Butte Ave	35232	4/1/2013	$ 1,900,000	670.67
127 Butte Ave	33860	9/9/2011	$ 1,795,000	609.71
5 Ruths Road	33644	8/16/2011	$ 1,772,000	594.03
215 Butte Ave	32306	8/15/2011	$ 1,637,500	429.79
6 Ruths Road	34199	7/12/2011	$ 1,320,000	447.61
Average			$ 1,727,438	$ 540

Real Property Notice of Valuation			Per Sq Foot
211 Butte Ave	2015	$ 2,590,460	962

Our Calculation based on average square foot of sold properties			Per Sq Foot
211 Butte Ave	2015	$ 1,452,354	$ 540
Value determined by using the average per square foot sold prices above			

5/14/2015

Dear Gunnison County Assessor,

Please accept this as my appeal for the above listed home. All of the houses above are comparable to mine. I have simply calculated the average per square foot sold value by the square feet in our home of 2,692.

I believe our home should be valued at 1,882,810; which is the value we agreed to last year. An increase is not supported by the facts above.

Sincerely,

7-11-15

Jay B Shipowitz

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PRESS FIRMLY TO SEAL

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Gunnison, CO 81230

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Gunnison County
COLORADO

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

July 20, 2015

CBOE #99
Patuxent Partners LLC
Jay Shipowitz
3529 Dartmouth Ave
Dallas, TX 75205

Schedule Number: R031581
Parcel Number: 3177-344-02-026
Property Description: LOT 26 KAPUSHION SUBDIVISION #598652

Dear Property Owner,

The Gunnison County Board of Equalization will hear your petition of protest on the valuation for assessment of your property on Monday July 27, 2015 at 2:30 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 Monday July 27, 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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Gunnison County
COLORADO

200 East Virginia Avenue
Gunnison, CO 81230

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Patuxent Partners LLC
3529 Dartmouth Ave
Dallas, TX 75205