CBOE #88

Received
County Adminstration
7/17/15 PM 7/15/15

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

ACCOUNT NUMBER	TAX YEAR	TAX AREA	PARCEL NUMBER
R040530	2015	616	3255-010-13-029

PROPERTY OWNER	LEGAL DESCRIPTION
MOORE GORDON ETAL 9120 WINDSTONE DR OOLTEWAH, TN 37363-9359	LOT S-142 SKYLAND THIRD FILING PHASE I #612787

PROPERTY CLASSIFICATION	PROPERTY OWNER'S ESTIMATE OF VALUE	ASSESSOR'S VALUATION	
		ACTUAL VALUE PRIOR TO REVIEW	ACTUAL VALUE AFTER REVIEW
Residential		2,613,100	1,661,340
TOTALS		$2,613,100	$1,661,340

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

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.)

$1,306,726 (75% Adjusted for Completion #980,045)

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.)

SEE ENCLOSED

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]	970-349-5158	7-15-15

*Attach letter of authorization signed by property owner.

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Gordon & Joan Moore

P.o. Box 3955
578 Country Club Dr.
Crested Butte, CO 81224
Skyland
970-349-5158
423-309-4402
gordon@cbf1.com

EXHIBIT A
Page 1 of 4

Real Property Protest for Acct. # R040530
Parcel Number 3255-010-13-029
Lot S-142 Skyland Third Filing Phase I #612787

Dear Members of the Gunnison County Board of Equalization:

Thank you for taking time to review my request for an adjustment in the actual value of the above described property to $1,306,726 x 75% adjusted for completion= $980,045.
I have spoken with Kristy McFarland and met with Alexandra Cohen at the assessor's office and they were both very helpful, patient and professional. I now understand more about mass appraisal process and have come to realize that this system doesn't always work for every property. I have owned real property for the last 45 years and this is the first time I have requested an adjustment in the value. Originally the Gunnison County Assessor's office valued this property at $2,613,100. My realtor and I agreed this is extremely high compared to what the property would sell for on the open market. This determination prompted me to do the study that you will see below to determine what the actual value of the property is. The response from my original appeal was to adjust the actual value from $2,613,100 to $1,661,340. I do not know how this adjustment was determined. From this adjustment you can see that the assessor's office agrees that the mass appraisal system has not worked in this case. While I appreciate the adjustment I think it still doesn't reflect the actual value of this property.

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I believe the calculations below accurately reflect what our house would have sold for on June 30, 2014 had it been completed at that time. I have used six houses in Skyland as comps. Our house has 3 bedrooms and 3 1/2 baths and the average of the comps is 4.2 bedrooms and 4.5 baths. Also all of the comp houses are smaller than ours. Smaller houses typically sell for a higher price per SF than a larger house. If these adjustments were made we believe it would reduce the actual value of our house further.

EXHIBIT A
Page 2 of 4

I have used the assessor's office time adjusted selling price and square footage adjustment formulas. Since all the comps are in Skyland I have not used the neighborhood factor. I believe the 61 page "Skyland Design Guideline" requirements put all homes at the same quality of construction factor and their persistent attention to maintenance upkeep puts all homes in Skyland on a level field concerning the condition of the property. I believe the detailed controls on construction and maintenance within Skyland provide a more accurate picture in these areas than a formula factor approach. I understand the need for the use of a factor when a mass appraisal is used, but since all my comps are in Skyland I believe the Skyland internal controls are more accurate so I have not used the quality and condition factor. I have deducted the land value from the time adjusted price before making my calculations described above and added the land value of my property back after a price per SF was determined. The properties that we chose as comps are as close in size that Skyland had to offer and we feel they are good comps.

Property requesting adjustment:
R040530 Moore Property 3/3 1/2 (bedrooms/baths),
Square Footage: 5,188
Adjusted Square Footage: 4,108.3 (above grade 3,268, finished basement 946 (614.9), unfinished basement 362 (72.4) and garage 612 (153)= adjusted SF 4,108.3 SF

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Comps:

Acct.#.	Bed/Bath	Time Adj.-Land.	Above Grade	F. base.	Garage	Total
R040585	4/5.	$1,233,796.	4,327.	182.	722=.	5,231
Adjusted SF:			4,327.	118.3.	193=.	4,626

Time Adjusted Value less $200,000 land value is $1,233,796
Value per SF less land=$266.71 SF

EXHIBIT A
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Acct.#.	Bed/Bath	Time Adj.-Land.	Above Grade	F. base.	Garage	Total
R031756	4/5.	$1,502,484	3,946.		609=.	4,573
Adjusted SF:			3,946.		152.25=.	4,098

Time Adjusted Value less $97,500 land value is $1,502,484
Value per SF less land=$366.64 SF

Acct.#.	Bed/Bath	Time Adj.-Land.	Above Grade	F. base.	Garage	Total
R015566.	6/5.	$1,325,220	3,621.	816.	672=	5,109
Adjusted SF:			3,621.	530.4.	168=	4,319

Time Adjusted Value less $222,300 land value is $1,325,220
Value per SF less land=$306.84 SF

Acct.#.	Bed/Bath	Time Adj.-Land.	Above Grade	F. base.	Garage	Total
R032583	3/4.	$1,182,780	3,404.		576=	3,980
Adjusted SF:			3,404.		144=	3,548

Time Adjusted Value less $97,500 land value is $1,182,780
Value per SF less land=$333.37 SF

Acct.#.	Bed/Bath	Time Adj.-Land.	Above Grade	F. base.	Garage	Total
R032576.	4/4.	$958,820.	2,280.	1,304.	648=	4,232
Adjusted SF:			2,280.	847.6.	162=	3,290

Time Adjusted Value less $136,500 land value is $958,820
Value per SF less land=$291.43 SF

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Acct.#.	Bed/Bath	Time Adj.-Land.	Above Grade F. base.	Garage Total
R040580.	4/4.	$696,074	3,042.	528= 3,570
Adjusted SF:			3,042.	132= 3,174

Time adjusted Value less $200,000 land value is $696,074Value per SF less land=$219.31 SFAverage $ per SF of the 6 comps less land: $297.38 SF

Moore property actual value: 4,108.3 SF x $297.38= $1,221,726 + land $85,000= $1,306,726 x 75% adjusted for completion= $980,045

EXHIBIT A
Page 4 of 4

Your consideration in this matter will be appreciated.

Sincerely,

Gordon Moore

P.S. Please send responses to the above email or mailing address.

Gordon & Joan Moore

P.O. Box 3955

Crested Butte, CO 81224

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

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2nd Notice
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81230$2248 C034

Gunnison County
COLORADO

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

July 20, 2015

CBOE #88
Gordon Moore
9120 Windstone Dr
Ooltewah, TN 37363
gordon@cbf1.com

Schedule Number:	R040530
Parcel Number:	3255-010-13-029
Property Description:	LOT S-142 SKYLAND THIRD FILING PHASE I #612787

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 10:45 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 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

Gunnison County
COLORADO

200 East Virginia Avenue
Gunnison, CO 81230

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Gordon Moore
9120 Windstone Dr.
Ooltewah, TN 37363