Received
County Adminstration
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

CBOE #71

ACCOUNT NUMBER	TAX YEAR	TAX AREA	PARCEL NUMBER
R003316	2015	200	3255-031-75-002

AGENT	LEGAL DESCRIPTION
HUCKSTEP, AARON PO BOX 2958 223 ELK AVE UNIT 202B CRESTED BUTTE, CO 81224-2958 OWNER: BETTER TO SKI LLC	LOTS 13-14 BLK 25 CRESTED BUTTE #604229

PROPERTY CLASSIFICATION	PROPERTY OWNER'S ESTIMATE OF VALUE	ASSESSOR'S VALUATION	
		ACTUAL VALUE PRIOR TO REVIEW	ACTUAL VALUE AFTER REVIEW
Commercial Residential		515,930 251,770	515,930 235,860
TOTALS		$767,700	$751,790

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.)

$ 481,329.27

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.)

The 2015 valuation increased dramatically. Applicant believes the 2015 valuation is materially and substantially higher than the actual value of the subject property. Comparable sales are provided to demonstrate this conclusion on Exhibit A attached hereto.

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]	815-351-2875	7/14/15

*Attach letter of authorization signed by property owner.

Received
County Adminstrat
7/15/15

CBOE #71

Breanna Shelton

From: Aaron J. Huckstep <huck@hucksteplaw.com>
Sent: Wednesday, July 15, 2015 12:17 PM
To: Breanna Shelton
Subject: 506 and 506 1/2 Elk Avenue - NOD Appeal
Attachments: NOD_Appeal.Weisz.071515.pdf

Hi Bree,

I am attaching the executed Appeal form for 506 and 506 ½ Elk Avenue. The owner is Better to Ski LLC. Thank you.

Best Regards,

Aaron J. Huckstep
("Huck")

Gain insight and timely information regarding topics of interest to our clients
by following us on Facebook at www.facebook.com/HuckstepLaw

HUCKSTEP LAW
Business • Real Estate • Land Use
www.hucksteplaw.com
P: (970) 349-2009
F: (970) 797-1023

This e-mail message and all attachments transmitted with it may contain legally privileged and confidential information intended solely for the use of the addressee(s). If the reader of this message is not the intended recipient, you are hereby notified that any reading, dissemination, distribution, copying or other use of this message or its attachments is strictly prohibited. If you have received this message in error, please notify the sender immediately by telephone (970.349.2009) and delete this message and all copies and backups thereof. Thank you.

July 21, 2015

VIA ELECTRONIC MAIL ONLY TO: bshelton@gunnisoncounty.org

Gunnison County
200 E. Virginia Ave., Suite 104
Gunnison, CO 81224

RE: LETTER OF AUTHORIZATION

Dear Bre Shelton:

I am the owner of certain real property located at 506 Elk Avenue, Crested Butte, CO 81224, Acct #: R003316, Lots 13-14 BLK 25 Crested Butte #604229.

Attorney Aaron J. Huckstep will be representing our interests in the appeal process. Please contact him, or his Paralegal, Jamie Schneider, directly with respect to the appeal.

Mitch Weisz
Better to Ski, LLC
Manager

REAL PROPERTY APPEAL FORM

Gunnison County Assessor's Office
221 N. Wisconsin Ave, Suite A
Gunnison, CO 81230

Appeals will be accepted: May 1 - June 1
Postmark deadline June 1 - In Person June 1

Office hours: 9:00 a.m. to 4:00 p.m.
Telephone Number: (970) 641-1085
FAX Number: (970) 641-7920
assessor@gunnisoncounty.org

Required Fields indicated by *

Account Number R003316

* Property Address 506 ElkAvenue, Crested Butte, CO 81224

* Owner's Name Better to Ski, LLC

☐ check if this is owner's new address

* Owner's Mailing Address P.O. Box 515

* City State Zip Crystal Lake, IL 60039-0515

* Phone - Day: 815-351-2875 Evening: _____

YOU MAY ELECT TO COMPLETE THIS FORM TO APPEAL YOUR PROPERTY VALUATION OR CLASSIFICATION.

REAL PROPERTY VALUATION APPEAL: If you disagree with the "current year actual value" or the classification determined for your property, you may file an appeal by mail or in person with the County Assessor. Please refer to the Notice of Valuation for the deadline dates for filing appeals.

Completing the Real Property Questionnaire will help you determine an estimate of value for your property, which can be compared to the value determined by the Assessor. Colorado law requires consideration of the market approach to value for residential properties (includes apartments) and the cost, market, and income approaches to value for vacant land, commercial, and industrial properties.

DOCUMENTATION - REASON FOR REQUESTING A REVIEW:

The 2015 valuation increased dramatically. Applicant believes the 2015 valuation is materially and substantially higher than the actual value of the subject property. Comparable sales are provided to demonstrate this conclusion on Exhibit A attached hereto.

REAL PROPERTY QUESTIONNAIRE

ATTACH ADDITIONAL DOCUMENTS AS NECESSARY.

MARKET APPROACH: This approach to value uses sales from the **appropriate time period** to determine the actual value of your property. The following items, if known, will help you estimate the market value of your property. If available, attach a copy of any appraisal or written estimate of value. Have similar properties in your immediate neighborhood sold?

DATE SOLD	PROPERTY ADDRESS	SELLING PRICE

Based on these sales and accounting for differences between sold properties and your property, state the value of your property.

$ 171,855

COST APPROACH: (USE FOR NON-RESIDENTIAL PROPERTIES ONLY) This approach to value uses replacement construction costs from the appropriate time period to determine the value of your property. The following items, if known, will help you estimate the replacement cost of your property.

Year Built _____ Builder _____ Original Cost of Construction _____

List all changes made to your property prior to January 1 of the current year (i.e. remodeling of storefront; expansion of storage area; addition to parking, service or manufacturing area.)

DATE	DESCRIPTION OF CHANGE	COST

Is your structure in typical condition for its age? _____

If not, why ? _____

Based on the replacement cost of construction and of any changes, including depreciation, state the total value of your property:

$ _____

INCOME APPROACH: (USE FOR NON-RESIDENTIAL PROPERTIES ONLY.) This approach to value converts economic net income from the appropriate time period into present worth.

If your property was rented or leased, attach operating statements showing rental and expense amounts for this property. Indicate square foot rental rate for all tenants who negotiated leases. (Attach rent schedule.)
If known, list rents of comparable properties.

If available, attach operating statements showing rental and expense amounts for comparable properties.
If an appraisal using the income approach was conducted, please attach.

*** FINAL ESTIMATE OF VALUE:** $ _____

AGENT ASSIGNMENT: I authorize the below-named agent to act on my behalf regarding the property tax valuation of the property described herein for the year 2015.

Agent's Name (please print): AARON J. HUCKSTEP Telephone Number: 970-349-2009
Please mail all correspondence regarding this protest
to the above-named agent at the following address: HUCKSTEP LAW, LLC, PO BOX 2958
CRESTED BUTTE, CO 81224
Owner's Signature: Aaron J. Huckstep Date: 5/27/15
Indicate name and telephone number for a person the Assessor may contact if an on-site inspection is necessary:
AARON J. HUCKSTEP, 970-349-2009

VERIFICATION: I, the undersigned owner or agent of this property, state that the information and facts contained herein and on any attachment constitute true and complete statements concerning the described property.

* Signature _____ * Date 5/22/15

Aaron J. Huckstep 5/27/15

EXHIBIT A TO REAL PROPERTY APPEAL FORM
ACOUNT NO. R003316

COMPARISON OF SURROUNDING PROPERTY CLASSIFICATION AND VALUATION

	Account No.	2014	2015	Valuation SqFt	Valuation per SqFt	Classification	Construction Quality	Exterior Condition	Effective Year Built	Sale Date
Subject	**R003316**	**259,940.00**	**251,770.00**	**768**	327.83	**Residential**	Fair	Average	1925	
	R003316	**454,920.00**	**515,930.00**	**1,383**	373.05	**Commercial**				
		714,860.00	**767,700.00**	**2,151**	356.90					

Comp No.	**Property Address**									
Commerical										
	Acct No.	Address	Sale Price	Sq ft	Per Sq Ft	Classification	Quality	Condition	Year Built	Sale Date
1	R003197	226 Elk Ave	1,615,000.00	5,454	296.11	Commercial	Avg	Avg	1990	7/14/2009
2	R003174	229 Elk Ave	766,700.00	4,184	183.25	Commercial	Fair	Below Abg	1940	8/15/2011
3	R003514	303 Elk Ave	1,446,500.00	5,406	267.57	Commercial	Fair	Below Abg	1970	6/14/2012
Residential										
1	R002844	730 Elk Ave, Unit A	368,500.00	1,482	248.65	Residential	Avg	Avg	1985	1/25/2013
2	R040152	410 Whiterock	400,000.00	1,396	286.53	Residential	Avg	Avg	1999	8/2/2012
3	R003563	503 Belleview Ave, #5	209,000.00	1,145	182.53	Residential	Fair	Avg	1979	7/25/2011
4	R002912	730 Belleview Ave, #4	248,000.00	1,336	185.63	Residential	Fair	Avg	1979	4/13/2012
1	R033105	302 Belleview Ave, #4	200,000.00	849	235.57	Residential	Fair	Avg	1997	9/25/2013
2	R041136	602 Butte Ave, #4	154,000.00	1,202	128.12	Residential	Avg	Avg	1984	8/16/2012

Subject Property Analysis:		
Gross Change in Valuation from Prior:		52,840.00
Average Valuation per SqFt (Subject):		356.90
Average Valuation per SqFt (Comps):		223.77
Construction Quality Comparison:	Below Comps	
Exterior Condition Comparison:	Similar to Comps	
Age Comparison:		
Proposed Valuation per SqFt:	$	223.77
Proposed Total Valuation:	$	171,855.36

2015 REAL PROPERTY NOTICE OF VALUATION

Gunnison County
COLORADO

Kristy McFarland
Gunnison County Assessor
221 N. Wisconsin St., Suite A
Gunnison, CO 81230

Date of Notice: May 1, 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
R003316	2015	200	3255-031-75-002

PROPERTY OWNER	LEGAL DESCRIPTION
11272*54**50***0.829**1/1**********AUTO**MIXED AADC 990 BETTER TO SKI LLC PO BOX 515 CRYSTAL LAKE IL 60039-0515	LOTS 13-14 BLK 25 CRESTED BUTTE #604229

PROPERTY CLASSIFICATION	PRIOR YEAR ACTUAL VALUE as of June 30, 2012	CURRENT YEAR ACTUAL VALUE as of June 30, 2014	+ OR - CHANGE
Residential	259,940	251,770	-8,170
Commercial	454,920	515,930	+61,010
TOTALS	$714,860	$767,700	+$52,840

The tax bill you receive next January will be based on the current year actual value. If the Senior Citizen or Disabled Veteran Property Tax Exemption has been applied to your residential property, it is not reflected in the current year actual value shown above.

The following property characteristics are for the primary structure or land type. For a complete inventory listing, please visit the Gunnison County Assessor website. Please verify your inventory and contact us if any corrections are needed.

LAND

LAND DESCRIPTION	LAND TYPE	ACRES
Merchandising-Land	Commercial	0.09
Single Fam.Res.-Land	Residential	0.05

ELECTRICITY:	Installed
SEWER:	Central Installed
WATER:	Domestic Installed
SITE ACCESS:	Alley Access Only

OTHER ATTRIBUTES:
Year Around Govt Maintained

SUBDIVISION:
Crested Butte (Town Of)

PRIMARY IMPROVEMENT

OCCUPANCY TYPE:	Single Family Residential
BUILDING DESCRIPTION:	Res With Commercial
CONSTRUCTION QUALITY:	Fair
EXTERIOR CONDITION:	Average
EFFECTIVE YEAR BUILT:	1925
PERCENT COMPLETE:	100%
ABOVE GRADE LIVING AREA:	768 sq ft
BASEMENT:	
GARAGE:	
TOTAL IMPROVEMENTS ON ACCOUNT:	2
CONDOMINIUM:	

Go paperless next year!
Go to eNoticesOnline.com and register with this code:
GNN-72MD1SGR

YOU HAVE THE RIGHT TO PROTEST THE CLASSIFICATION AND/OR VALUATION OF YOUR PROPERTY.

VALUATION INFORMATION

Your property was valued as it existed on January 1 of the current year. The value of residential property is based on the market approach to value. Generally, the value of all other property is based on consideration of the market, cost, and income approaches to value. The appraisal data used to establish value is from the 18-month period ending June 30, 2014, § 39-1-104(10.2)(a), C.R.S. If insufficient data existed during the 18-month data gathering period, data from each preceding six-month period (up to a period of five years preceding June 30, 2014) may be utilized, § 39-1-104(10.2)(d), C.R.S.

Most property in Colorado is revalued every odd-numbered year § 39-1-104(10.2)(a), C.R.S. The assessment rate for residential property is projected to be 7.96%, § 39-1-104.2(3), C.R.S. A change in the projected residential assessment percentage is not grounds for protest or abatement of taxes, § 39-5-121(1), C.R.S. Generally, all other property, including vacant land, is assessed at 29%, § 39-1-104(1), C.R.S.

REAL PROPERTY PROTEST PROCEDURES

If you wish to protest, please include your estimate of property value as of June 30, 2014, and any additional documentation that you believe supports a change in the classification and/or valuation of your property.

BY EMAIL:

Written protests submitted by email must be date-stamped by the county server no later than June 1, § 39-5-122(2), C.R.S. Proof of receipt will be sent by return email – save this receipt for your records. ***WE RECOMMEND PROTESTING BY EMAIL FOR EXPEDIENCY AND TO CONSERVE RESOURCES:*** ***assessor@gunnisoncounty.org***

BY MAIL OR FAX:

Written protests must be postmarked or faxed no later than June 1, § 39-5-122(2), C.R.S. You may be required to prove that you mailed or faxed your protest on or before the June 1 deadline; therefore, we recommend that you retain proof of mailing or fax delivery confirmation receipt.

IN PERSON:

If you wish to protest in person, please call to set up an appointment: (970) 641-1085. You must appear in the office of the County Assessor no later than June 1, § 39-5-122(2), C.R.S. Hearings will be held at the Gunnison County Assessor's Office, located at 221 N. Wisconsin St, Gunnison, between 9 a.m. and 4 p.m.

If the date for filing any report, schedule, claim, tax return, statement, remittance, or other document falls on 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.

TO PRESERVE YOUR APPEAL RIGHTS, YOUR PROTEST MUST BE EITHER POSTMARKED OR RECEIVED BY THE ASSESSOR NO LATER THAN JUNE 1 – AFTER SUCH DATE, YOUR RIGHT TO PROTEST IS LOST.

You may use this form to begin the protest process; however, written correspondence with the same basic information will suffice. This form is not necessary to be able to protest and is provided for your convenience.

What is your estimate of the property's value as of June 30, 2014? $ 171,855

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, photos, rent roll, appraisal, etc.)

See Appeal Form filed with this document

The Assessor must mail you a Notice of Determination ***on or before the last working day in June.*** *If you disagree with the Assessor's determination, or if you do not receive a Notice of Determination, you must submit a written appeal to the County Board of Equalization* **on or before July 15** *if you wish to continue your appeal, § 39-8-106(1)(a) and (3), C.R.S.*

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	Email Address	Date
	970-349-2009	huck@hucksteplaw.com	5/22/15

AGENT AUTHORIZATION - *only fill out this section if a person other than the owner will be appealing*

I, the undersigned owner of the property identified above, authorize the agent named below to act on my behalf in the property value appeal process for the tax year shown above. All protest communication will be mailed to agent.

Aaron J. Huckstep	5/22/15
Agent's Name (Please Print)	Signature of Property Owner — Date
223 Elk Avenue, Suite 202B	huck@hucksteplaw.com
Agent's Street Address	Agent's Email Address
Crested Butte, CO 81224	970-349-2009
Agent's City, State, Zip	Agent's Telephone Number

EXHIBIT A TO REAL PROPERTY APPEAL FORM
ACOUNT NO. R003316

COMPARISON OF SURROUNDING PROPERTY CLASSIFICATION AND VALUATION

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Age Comparison:		
Proposed Valuation per SqFt:	$	223.77
Proposed Total Valuation:	$	481,329.27

Gunnison County
COLORADO

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

July 20, 2015

CBOE #71
Better to Ski LLC
Aaron Huckstep
PO Box 2958, 223 Wlk Ave Unit 202B
Crested Butte, CO 81224
huck@hucksteplaw.com

Schedule Number: R003316
Parcel Number: 3255-031-75-002
Property Description: LOTS 13-14 BLK 25 CRESTED BUTTE #604229

Dear Property Owner,

The Gunnison County Board of Equalization will hear your petition of protest on the valuation for assessment of your property on Tuesday July 28, 2015 at 9:30 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 Tuesday July 28, 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

7196

Gunnison County
COLORADO

200 East Virginia Avenue
Gunnison, CO 81230

U.S. POSTAGE PITNEY BOWES
ZIP 81230 $ 000.48[5]
02 1W
0001368390 JUL 21 2015

Aaron Huckstep
PO Box 2958, 223 W. Elk Ave Unit 202B
Crested Butte CO 81224