CBOE #109

Received
County Adminstration
7/15/15

July 13, 2015

EXHIBIT A
Page 1 of 1

Dear County Board of Equalization,

I am writing to dispute the Notice of Determination I received from my valuation protest. It appears to be nothing more than a form letter referencing the statutes and did not address any of the valuation points raised in my original protest. In summary, I provided a table showing the $/sq ft. value for many adjacent properties in my subdivision in Almont and mine is clearly much higher than any similar properties. There are no special attributes of my lot in regard to landscaping, views, or size that would warrant such a high value relative to other adjacent properties. Similarly, the house is of the same construction style and vintage as the other nearby houses. I did increase the living space, but this is accounted for in the $/sq. ft. numbers in the table.

Note that I am not protesting that my valuation increased, which it should based on larger living area and rising values for the area. My protest is specifically confined to my value relative to adjacent properties and what I consider a "non-market" value on the home. I provided the calculation for my estimate by taking the highest per sq. ft. appraisal of nearby similar homes and using my square footage to arrive at a value of $530,000. This should be the highest reasonable estimate for value.

Thanks you for your consideration.

Mark DeVries

874 East River lane

Almont, CO 81210

2015 REAL PROPERTY NOTICE OF DETERMINATION

CBOE #109

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
R007173	2015	601	3517-220-01-005

PROPERTY OWNER	LEGAL DESCRIPTION
DEVRIES SARAH REVOCABLE TRUST 259 S PERSHING ST WICHITA, KS 67218-1427	LOT 16 & 1/2 OF LOT 15 ADJ ALMONT SUBD #611770

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PROPERTY CLASSIFICATION	PROPERTY OWNER'S ESTIMATE OF VALUE	ASSESSOR'S VALUATION	
		ACTUAL VALUE PRIOR TO REVIEW	ACTUAL VALUE AFTER REVIEW
Residential		689,660	689,660
TOTALS		$689,660	**$689,660**

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.

CBOE # 109

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

Received
County Adminstration
7/15/15

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.)

$ 530,000

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.)

Please see the attached sheet for the property value analysis. This was submitted with my original protest.

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

316-250-0606
Telephone Number

7/13/2015
Date

*Attach letter of authorization signed by property owner.

Received
County Adminstration
7/15

CBOE # 109

EXHIBIT B
Page 1 of 1

Dear Gunnison County Property Assessor,

I am writing to protest the valuation of 874 East River Lane in Almont Account Number R007173. The property was purchased for $403,000 in 2012 and the improvements made were turning an existing sun room into indoor living space (the footprint of the building did not change) which added 422 square feet to the above ground living area. In addition, I had to replace septic systems, rotted roofing and exterior sideing which was not considered in my market based purchase price. The table below includes data from the assessors website for homes on East River Lane in the immediate vacinity of our home. As you can see from the table, our property value was increased from $318,000 (rounded) to $690,000. This increase is well over 100%. Even accounting for the increase in square footage, this is very much out of line with the 45% -55% increases for ALL the other homes on either side of our home.

When I compare the assessed value per square foot of living area, my value is still very much out of line with the homes surrounding our home. My ratio is $394 per square foot vs. $190-270 per square foot for all the other surronding homes. Even throwing out the lowest number, the average is still $267/sqft. My home has no unique architecture, landscaping, improvements, outbuildings, views, or anything else to justify the proposed valuation relative to the adjacent homes. Using the HIGHEST of the $ per square foot ratios of $271, the valuation of my home would be $530,000. This number is the highest justifiable value based on the valuation of nearby homes, my purchase price plus improvements, percentage increase, or any other valuation metric.

I appreciate your consideration of this protest and request that my proprty valuation be no more than $530,000.

Thank you,

-Mark DeVries

East River Lane Property Address #	Acres	Sq Ft Living Area	Prior Valuation	Proposed Valuation	$ Sq ft Proposed
926	1.17	3186	538	821	258
900	2.05	1608	255	394	245
DeVries → 874	2.33	1958	318	690	352
842	1.63	1716	321	465	271
other nearby: 836	1.43	1302	242	352	270
798	1.27	2618	486	706	270
730	1.09	1718	225	327	190
				Average=	267

Property Value based on Average $qft $523,126

DeVries
259 S. Pershing St
Wichita, KS 67218

7014 1820 0000 4222 6395

neopost
07/15/2015
US POSTAGE $06.49⁰

ZIP 67220
041L11227894

CBOE #109

Received
County Adminstration
7/17

Gunnison Valley Board of Equalizati
200 E Virginia Avenue
Gunnison, CO
81230

1st Notice
2nd Notice
Returned

812308248

Gunnison County
COLORADO

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

July 20, 2015

CBOE #109
Revocable Trust
Mark & Sarah Devries
259 S Pershing St
Wichita, KS 67218

Schedule Number: R007173
Parcel Number: 3517-220-01-005
Property Description: LOT 16 & 1/2 OF LOT 15 ADJ ALMONT SUBD #611770

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 4:15 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 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

109

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

Mark & Sarah Devries
259 S. Pershing St
Wichita, KS 67218