

**GUNNISON COUNTY BOARD OF EQUALIZATION  
MEETING MINUTES  
July 21, 2015**

The July 21, 2015 Board of Equalization meeting was held in the Commissioners' boardroom in the Courthouse located at 200 E. Virginia, Gunnison, Colorado. Present were:

Paula Swenson, Chairperson  
Phil Chamberland, Vice-Chairperson  
Jonathan Houck, Commissioner  
Bre Shelton, Clerk to the Board

William Spicer, Senior Analyst  
Kristy McFarland, County Assessor  
Bob Blackett, Appraiser  
Alexandra Cohen, Appraiser

**NOTICE: The Petitioners' and Assessor's exhibits for each case are located in their individual Board of Equalization files. The target appraisal date is June 30, 2014.**

**CALL TO ORDER:** Chairperson Swenson called the July 21, 2015 meeting of the County Board of Equalization to order at 12:58 pm. Chairperson Swenson explained the roles, rights and responsibilities of the Board and the Petitioner during each hearing where a Petitioner and/or a Petitioner's representative was present, either in person or via telephone. Appeal notices were also provided to each petitioner/petitioner's agent.

**CBOE #01  
Thomas Stockton**

Assessor's Case: Blackett described the subject property and the examples provided in the packet materials. He explained that when looking at the time adjusted sales prices from the examples given is supportive of the neighborhood factor that is currently being applied. Spicer clarified that the materials were given to Mr. Stockton within the statutory time frame of three days.

Petitioner's Case: Petitioner, Stockton, was present for the discussion via conference call. Stockton does not believe his property is being fairly assessed based on the evidence given. There was discussion from Stockton that he did not receive information regarding his property until the day before his hearing and did not feel like this was enough time to review the information from the Assessor. Stockton believes that the examples given to him from the Assessor should not be a final determinate of the value of his property. He discussed that he had to maintain his property and do winter road maintenance. He stated that two years ago his property, when looking at neighborhood factors, was .65 and now it has gone up to 1.0 and did not feel this was correctly evaluated.

There was discussion on neighborhood factors of the mass appraisal model. In reference to Stockton's property, Spicer discussed that the neighborhood factors can change and get re-set every two years and this would not have any significance. The CBOE and Spicer clarified that this adjustment of a 1.0 appraisal applied to the whole neighborhood.

**Moved** by Commissioner Houck, seconded by Commissioner Chamberland, to deny CBOE #01 based on the fact that the application of the criteria by the Assessor's Office was properly administered under state statute and requirements in this process. Motion carried unanimously.

**CBOE #02  
Victor Wisner**

Assessor's Case: Cohen described the subject property and the examples provided in the packet materials. Cohen explained that example #2 from the Assessor's evidence was a bank sale and the records indicate that there is no personal property included so there was not yet a deduction.

Petitioner's Case: Petitioner, Shelley Wisner, was present for the discussion. She discussed that there was an identical unit (Stetson Dr.) to their property that sold for \$665,000 and the time adjusted sales price would be irrelevant in Prospect due to the ongoing litigation on the property. Wisner felt that the value of their home was \$600,000 because it was previously

purchased with furnishings which made the value higher. There was discussion on the price per square foot of their townhome and she felt their home was not fairly valued.

Spicer discussed the way the assessor accounts for low grade square footage in relation to Wisner's property. Chairperson Swenson stated that they could not take any part of the litigation in the property tax into consideration with this appeal and Wisner's property could not be assessed differently than the other surrounding properties in the area. All properties are assessed and valued as a whole with a mass appraisal approach.

**Moved** by Commissioner Chamberland, seconded by Commissioner Houck, to deny the appeal of CBOE #02. Motion carried unanimously.

**CBOE #03  
Clint Hamilton**

Assessor's Case: Spicer described the subject property and the examples provided in the packet materials. Spicer explained the time adjusted sales method to the petitioner and clarified the data is configured at the end of the appraisal period. The determination of Hamilton's property was configured from sales over time in Econ Area 1 for Condos. Ratio is what was previously valued June 30, 2014 and what the condos sell for now. The Assessor's Office discussed the sale price, and the adjustment determined to account for any personal property. In relation to any personal property, Spicer explained that newer features would not change the value of the subject property. There was discussion clarifying that values of properties will not increase every year and the assessment is not always consistently increasing.

Petitioner's Case: Petitioner, Hamilton, was present for the discussion. Hamilton stated their condo included all original features when they purchased it, and the condo in comparison with the subject property was remodeled with new features when it was on the market. Petitioner Hamilton stated that their property is not fairly assessed due to the fact that the subject property should be valued at a lower price compared to the updated neighboring condo. After receiving information from a realtor, the petitioner's concern is that they cannot sell their condo for the price at which it is appraised.

Commissioner Swenson clarified that all condos in Econ Area 1 are assessed as a whole it is not solely based specifically to the Heatherwood Condos. The CBOE agreed with the Assessor's Office that Hamilton's subject property was not outside of the array when determining the property value using the time adjusted sales.

**Moved** by Commissioner Chamberland, seconded by Commissioner Houck, to deny the adjustment of CBOE #03. Motion carried unanimously.

**CBOE #04  
Carl Knight (Representative: Sharon Knight)**

Assessor's Case: Blackett described the subject property and the examples provided in the packet materials. Blackett explained the net adjustments made to the subject property were in relation to the size of buildings, the location of buildings, and the differences in land value in the area.

Petitioner's Case: Petitioner, Knight, was present for the discussion via conference call. Sharon Knight was representing Petitioner Knight. Petitioner Knight did not understand the net adjustment made to the subject property and asked the Assessor's Office to give her an explanation. Knight clarified to the CBOE and the Assessor's Office, that there was an ISDS located on the subject property. In 2009, the Petitioner stated there was a house in the city of White Pine which was purchased for \$149,500, and was listed at \$170,000. Knight stated the example property only received a 12% increase in value, had much more utilities, and was considered to be an in town location compared to the subject property. Knight also stated there were significant improvements done to the example property previously identified. There was further discussion on the value of neighboring properties in the area.

Chairperson Swenson stated that having a sewer system adds value to any property. The CBOE clarified to Knight, if the infrastructure of the neighboring properties were equivalent and comparable to the subject property, then the values would be similarly priced.

**Moved** by Commissioner Houck, seconded by Commissioner Chamberland, to deny the adjustment value of CBOE #04. Motion carried unanimously.

**CBOE #05  
Rupp Revocable Living Trust**

Assessor's Case: Blackett described the subject property and the examples provided in the packet materials. There was discussion, from an earlier conversation, with the Town of Pitkin's building inspector. The building inspector explained to the Assessor's Office that the subject property, along with the lots in comparison, would in fact be considered buildable lots.

Petitioner's Case: Petitioner, Rupp, was present for the discussion via conference call. The petitioner clarified to the CBOE that the subject property was not a buildable lot because it was a vacant lot separated from the parcel by a fifteen foot alley. Because the property was separated from the parcel by an alley, Rupp explained why it would be impossible to build and comply with building codes. Rupp stated there was no electricity and there was no well on the lot. Rupp did not no snow removable and he has to maintain the property during seasonal times.

Commissioner Swenson stated the CBOE could not adjust the value based on the subject property being an unbuildable lot, unless the Town of Pitkin collaborates and provides documentation stating this holds true. The CBOE discussed with Rupp, seasonal access in Pitkin does not determine property values due to the fact that half of the town has plowed roads, and the other half of the town does not have plowed roads.

**Moved** by Commissioner Houck, seconded by Commissioner Chamberland, to deny the adjustment value of CBOE #05. Motion carried unanimously.

**CBOE #06  
Rupp Revocable Living Trust**

Assessor's Case: Blackett described the subject property and the examples provided in the packet materials. Blackett clarified that this was a land only property and the home was not included in the value. The Assessor's Office determined the subject properties driveway connected to State Street which was maintained year round.

Petitioner's Case: Petitioner, Rupp, was present for the discussion via conference call. Rupp stated that the comparable properties provided to him were both vacant lots and were not comparable to his property. The petitioner explained to the CBOE and Assessor that the road connecting to State Street was not in fact a driveway, and to access the subject property, one would have to park on State Street and walk to the home.

**Moved** by Commissioner Chamberland, seconded by Commissioner Houck, to deny the adjustment value of CBOE #06. Motion carried unanimously.

**CBOE #07  
Martha Walton**

Assessor's Case: Spicer described the subject property and the examples provided in the packet materials. Spicer clarified to the CBOE and the petitioner the subject property was a ski in, ski out condo on Mt. Crested Butte. The Assessor's Office made a downward adjustment to the subject property when the petitioner first appealed. There was discussion on the overall increase in condo values in the Mt. Crested Butte area due to the amount of bank sales in 2012, which could alter the data collected by the Assessor's Office. Since 2012, Spicer stated there has been a strong recovery within the market sales.

Petitioner's Case: Petitioner, Walton, was present for the discussion. Walton discussed the additional materials provided to the Board. Walton believed the subject property was valued too

high when compared to prior years. Walton explained the value in regards to the neighboring condo units and questioned why the subject property was valued higher than the comparable units.

There was discussion on the time adjusted sales and after referencing the model, there was a 40% average increase in the total values of condo sales between 2012 and 2014. The CBOE explained to Walton, some of the neighboring condos were considered to be unique in the sense because the condos were overlooking the ski hill and were directly on the ski hill.

**Moved** by Commissioner Chamberland, seconded by Commissioner Houck, to deny the adjustment value of CBOE #07. Motion carried unanimously.

**CBOE #08  
Robert Minor**

Assessor's Case: Blackett described the subject property and the examples provided in the packet materials. The Assessor's Office clarified to the CBOE that there were two additional properties on the same account as the example provided by the petitioner (R014166). The two other properties that sold for the same sale price were, R014165 and R070771.

Petitioner's Case: Petitioner, Minor, was present for the discussion via conference call. Minor contested the valuation based upon there being no electricity and location of the property. He stated there was an additional property on the Assessor's website (R014166) sale date of June 15, 2012 which would be most comparable to the subject property. Minor discussed why the example property (R014166) was more comparable to his because of the structure and utilities provided. Looking at the total sales of properties and values, Minor did not believe his property had been fairly assessed and did not agree with the CBOE or the Assessor's Office in regards to Example #3 being an off grid property.

Similar to the subject property, there was discussion referencing Example #3, provided in the Assessor's materials, that this property was also an off grid property and did not have year round access or electricity. Seasonal access and lack of electricity has already been accounted for.

**Moved** by Commissioner Houck, seconded by Commissioner Chamberland, to deny the adjustment value of CBOE #08. Motion carried unanimously.

**CBOE #09  
Jamie Watt**

Assessor's Case: Blackett described the subject property and the examples provided in the packet materials. After completing the analysis on the subject property, the Assessor's Office discovered the subject property is less than half the size it was originally measured. Blackett explained the reason for the discrepancy in measurements and price per square foot of the subject property was because of a re-survey of the centerline of Coal Creek. In turn, this would decrease the square footage calculations of the subject property.

Petitioner's Case: Petitioner, Watt, was present for the discussion. Watt discussed how 90% of the property was underwater and would be impossible to build on. Watt discussed the appraisals performed on the subject property in prior years.

CBOE stated the only way they could make an adjustment was documentation from the Town of Crested Butte stating that the subject property was on an unbuildable lot and was considered a unique property.

**Moved** by Commissioner Houck, seconded by Commissioner Chamberland, to deny the adjustment value of CBOE #08. Motion carried unanimously.

**CBOE #10  
Carol Bond327**

Assessor's Case: Blackett described the subject property and the examples provided in the packet materials. There was a correction to the record since the Notice of Determination was sent out based on the petitioner and several photographs Bond took of the property. Blackett discussed the 216 square foot area previously measured as part of the first floor and should now be considered as part of the garage. Spicer explained to the petitioner, the dollar per square foot approach was used for the subject property.

Petitioner's Case: Petitioner, Bond's daughter Jeri, was present for the discussion via conference call. She was concerned with the surrounding sales prices when looking at the assessment of the subject property. The petitioner was concerned that the assessed value was not relevant to the true market value of her property. Looking at materials provided by Bond, the living space was estimated to be 2,000 square foot and the Assessor's Office measurement was 2,355 square foot of living space after the adjustment.

There was discussion on the time adjusted sales price for the subject property and how the calculations were made for the determination of value. The CBOE discussed the discrepancy of square footage of the house and the garage. Swenson clarified that the Assessor had made the adjustment of the total square footage of the property to accurately determine the value based on dollar per square foot.

**Moved** by Commissioner Chamberland, seconded by Commissioner Houck, to adjust the value of CBOE #10 from \$385,560 to \$360,590. Motion carried unanimously.

**Moved** by Commissioner Houck, seconded by Commissioner Chamberland, to adjust the value of R005580 from \$215,490 to \$206,410. Motion carried unanimously.

**CBOE #11  
Christopher Kaskow**

Assessor's Case: Cohen described the subject property and the examples provided in the packet materials. Cohen clarified that the subject property was a bank sale.

Petitioner's Case: Petitioner, Kaskow, was not present for the discussion.

**Moved** by Commissioner Houck, seconded by Commissioner Chamberland, to deny CBOE #11. Motion carried unanimously.

**CBOE #12  
Russell Gillis**

Assessor's Case: Blackett described the subject property and the examples provided in the packet materials. Blackett explained how the net adjustment was calculated to determine the specific sale value on the subject property.

Petitioner's Case: Petitioner, Gillis, was not present for the discussion.

**Moved** by Commissioner Houck, seconded by Commissioner Chamberland, to deny CBOE #12. Motion carried unanimously.

**CBOE #13  
Jerome Denton**

Assessor's Case: Cohen described the subject property and the examples provided in the packet materials. Cohen stated, Example #2 and Example #3 provided by the Assessor's Office did not have a commercial influence.

Petitioner's Case: Petitioner, Denton, was present for the discussion. Denton stated that the examples given by the Assessor were not equal in terms of the location to the town shops. Denton had a high concern with the entryway for the water tanker trucks, the water loading station, and the dump trucks that were directly located across from his property. The petitioner was extremely dissatisfied with the assessment of his property due to the fact that he felt like he was living in an industrial neighborhood.

Spicer presented his case that it would be hard to re-assess a property based on the evidence given because there was not a lot of inventory of similar sales to Denton's property. Spicer looked at previous adjustments made on properties adjacent to the sewer plant, and stated the adjustment typically results in a 15% decrease in value.

There was discussion regarding an adjustment for the neighboring properties within the same block as the subject property.

**Moved** by Commissioner Chamberland, seconded by Commissioner Houck, to table the determination until noon on Friday, July 24, 2015. Motion carried unanimously.

**CBOE #14  
Harold Webb**

Assessor's Case: Blackett described the subject property and the examples provided in the packet materials. He discussed that it was a unique property because it was a "cabin only" on Government land. In the documentation provided by the Assessor, Blackett clarified the net adjustment sales price was used for the comparable properties without the land included.

Petitioner's Case: Petitioner, Webb, was present for the discussion via conference call. The petitioner expected the value to increase, but did not expect it to increase by 130% from the prior year. Webb expressed his concern with the comparable properties used by the Assessor due to the fact the examples provided included land with the home and the subject property did not. Webb expressed his concern with no services being provided to his property.

There was discussion on the assessment of Webb's property based on the economic area of sales, to determine the value of improvements. The CBOE suggested an adjustment due to the fact that Webb's property was unique because it was a house on Government land and there were not enough comparable properties to base the determination off of time adjusted sales.

**Moved** by Commissioner Chamberland, seconded by Commissioner Houck, to table the determination until noon on Friday, July 24, 2015. Motion carried unanimously.

**CBOE #15  
Susan Wyman**

Assessor's Case: Cohen described the subject property and the examples provided in the packet materials. Cohen clarified the subject property included a 1,400 square foot residence, a 952 square foot accessory dwelling, and an unfinished basement. The Assessor's Office recommended an adjustment to the subject property due to the construction quality and condition.

Petitioner's Case: Petitioner, Wyman, was not present for the discussion.

**Moved** by Commissioner Houck, seconded by Commissioner Chamberland, to adjust the value of CBOE #15 from \$622,100 to \$543,450 per the recommendation from the Assessor's Office. Motion carried unanimously.

**Moved** by Commissioner Houck, seconded by Commissioner Chamberland, to approve Bre Shelton, Deputy County Clerk to use Chairperson Swenson's signature stamp for the letters of determination. Motion carried unanimously.

**ADJOURN: Moved** by Commissioner Houck, seconded by Commissioner Chamberland, to adjourn the meeting. Motion passed unanimously. The July 21, 2015 meeting of the Board of Equalization adjourned at 4:53 pm.

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Paula Swenson, Chairperson

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Phil Chamberland, Vice-Chairperson

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Jonathan Houck, Commissioner

Minutes Prepared By:

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Bre Shelton, Deputy County Clerk

Attest:

\_\_\_\_\_  
Kathy Simillion, County Clerk