

**GUNNISON COUNTY BOARD OF EQUALIZATION
MEETING MINUTES
July 22, 2015**

The July 22, 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

William Spicer, Senior Analyst
Bob Blackett, Appraiser
Alexandra Cohen, Appraiser
Bre Shelton, Clerk to the Board

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 22, 2015 meeting of the County Board of Equalization to order at 12:59 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 #16
Angela Booth/David Owen**

Assessor's Case: Blackett described the subject property and the examples provided in the packet materials. Spicer explained there was an upward trend for single family homes within Econ Area 8.

Petitioner's Case: Petitioner, Owen, was present for the discussion. Petitioner Owen provided additional pictures of the subject property. In reference to the photos, Owen stated his property did not have a driveway and is on a four wheel drive road. Also, the subject property does not have a well or electricity. Owen compared the subject property to his property adjacent (CBOE # 17) which was purchased in August 2014 for \$259,000. Owen does not feel his property has been fairly assessed when looking at the comparable properties and believes his property should be valued at \$199,440. Owen stated that considering the trend in Econ Area 8 had a 24% increase, his property should have only a 24% increase in value.

There was discussion in regards to the upward trend of market value and percentage increases for single family residences in Econ Area 8. Chairperson Swenson explained to Owen that the assessment is based on total sales within Econ Area 8.

Moved by Commissioner Chamberland, seconded by Commissioner Houck, to deny CBOE #16. Motion carried unanimously.

**CBOE #17
David Owen**

Assessor's Case: Blackett described the subject property and the examples provided in the packet materials. Spicer ex 1:25 explained to Owen that if his particular sale were to be the only sale in the next two years, that it would predominantly determine the value of surrounding properties. Spicer clarified to the CBOE and the petitioner, the examples provided by the Assessor's Office did not show the accurate adjustment prices included in the materials. Spicer stated the net adjustments listed on the examples provided in the packet should be ignored because the prices were not accurate.

Petitioner's Case: Petitioner, Owen, was present for the discussion. Owen stated that the subject property is located at the very end of the road and has an easement going through the property. Owen discussed that the subject property did not have any siding and requested to be reduced to \$259,000 which is what it was purchased for after the appraisal cutoff date of June 30, 2014.

There was discussion from the CBOE in relation to the subject property and the examples provided by the Assessor's Office as to what the correct determination was for Webb's property. Looking at the examples provided, Chairperson Swenson stated that the subject property should be similar in value if the Assessor's Office is referencing the examples provided.

Moved by Commissioner Houck, seconded by Commissioner Chamberland, to deny CBOE #17. Motion carried unanimously.

CBOE #18
David Owen

Assessor's Case: Blackett described the subject property and the examples provided in the packet materials. Blackett explained that there has been no time adjustments performed for Econ Area 2 and there was an estimate of forty sales in the town of Crested Butte.

Petitioner's Case: Petitioner, Owen, was present for the discussion. Owen explained three additional comparable sales provided in the materials. Looking at the sales Owen stated the comparable properties came in all around the \$800,000 price.

CBOE discussed the examples provided from the Assessor's Office and clarified to Owen that the example properties were used in the calculations to determine the value of Owen's property.

Moved by Commissioner Chamberland, seconded by Commissioner Houck, to deny CBOE #18. Motion carried unanimously.

CBOE #19
David Owen

Assessor's Case: Blackett described the subject property and the examples provided in the packet materials. Blackett presented two additional photos for evidence and explained that there were square footage discrepancies between the Assessor and Owen's examples. Spicer discussed with Owen that when looking at example properties from the MLS site is not always reliable due to the fact that when a realtor posts a property the measurements are not always consistent.

Petitioner's Case: Petitioner, Owen, was present for the discussion. Owen discussed that it was extremely difficult to sell his property because it had a deed restriction attached. Owen discussed that his property is very hard to value because there are so few of them to use as comparable properties. The petitioner did not believe the basement should be included in any measurements because in the Town of Crested Butte, the basement is not considered as part of the square footage of the house.

There was discussion about properties which included accessory dwellings and were deed restricted in the Town of Crested Butte. CBOE explained to Owen that they cannot look

Moved by Commissioner Houck, seconded by Commissioner Chamberland, to deny CBOE #19. Motion carried unanimously.

CBOE #20-#27
David Owen

Assessor's Case: Cohen described the subject property and the examples provided in the packet materials. Cohen pointed out that there were five sales in 2014, and were all affected by the streambed drainage ditches. Account R044995, which Owen purchased within the appraisal timeframe for \$30,000 and sold for \$45,000, there was an increase in value in Crested Butte South. Cohen explained the Assessor's Office did look at a number of steep lots with similar attributes which were comparable to Owen's property.

Petitioner's Case: Petitioner, Owen, was present for the discussion. Owen explained there were an estimate of twenty one sales from 2012-2014, and only five were above \$50,000. Owen's concern is to why his property was adjusted 60% when the increase of property values from

2012-2014 was only 14%. Owen believes that the ditches do not hold that much significance to the assessed value of the property. The petitioner stated that the properties which he owns do not match the \$55,000 valuation of the subject property and does not feel the subject property is being fairly assessed. The petitioner concluded, he felt a fair valuation of the property which included the ditch to be adjusted to \$40,000 and the property which does have a ditch to be adjusted to \$30,000. Owen clarified to the Assessor's Office, the subject lots being discussed all had issues in relation to the steepness of the terrain.

There was discussion on the comparable properties that had ditches, and the comparable properties that were bank sales in the area. The CBOE questioned a sale in June 2014 of \$56,000 and Owen did not agree with this data. Owen stated the sale in June 2014 actually sold for \$40,000.

Moved by Commissioner Chamberland, seconded by Commissioner Houck, to deny CBOE #20-#27. Motion carried unanimously.

ADJOURN: Moved by Commissioner Chamberland, seconded by Commissioner Houck, to adjourn the meeting. Motion passed unanimously. The July 22, 2015 meeting of the Board of Equalization adjourned at 2:31 pm.

Paula Swenson, Chairperson

Phil Chamberland, Vice-Chairperson

Jonathan Houck, Commissioner

Minutes Prepared By:

Bre Shelton, Deputy County Clerk

Attest:

Kathy Simillion, County Clerk