Received
County Administration
9/18/17

2017 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: August 31, 2017
Phone: (970) 641-1085
Fax: (970) 641-7920
Email: assessor@gunnisoncounty.org
Website: http://www.gunnisoncounty.org/assessor.html

CBOE # 77

ACCOUNT NUMBER	TAX YEAR	TAX AREA	PARCEL NUMBER
R042039	2017	500	3177-264-53-003

PROPERTY OWNER	LEGAL DESCRIPTION
KROLL ALLAN I PO BOX 40036 DENVER, CO 80204-0036	UNIT 2 WILLOW CREEK TOWNHOMES #536983

PROPERTY CLASSIFICATION	PROPERTY OWNER'S ESTIMATE OF VALUE	ASSESSOR'S VALUATION	
		ACTUAL VALUE PRIOR TO REVIEW	ACTUAL VALUE AFTER REVIEW
Residential		634,680	365,240
TOTALS		$634,680	$365,240

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 and personal property appeals is September 15.

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.

APPEAL PROCEDURES

County Board of Equalization Hearings will be held from September 1 through November 1 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

CBOE # 77

To preserve your appeal rights, your Petition to the County Board of Equalization must be postmarked or delivered on or before **September 15 for real property and 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 November 1, § 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 December 8, § 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 information about binding arbitration, contact the County Board of Equalization at the address above.

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, 2016? (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.)

$_____

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.)

_____
_____
_____
_____

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

*Attach letter of authorization signed by property owner.

CBOE # 77

EXHIBIT A
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PETITION TO COUNTY BOARD OF EQUALIZATION

FOR PARCEL NO. 3177-264-53-003

AND ACCOUNT NUMBER R042039

My estimate of the property's value as of June 30, 2016 is $265,240 or a $100,000 reduction.

My basis for my estimate of value or reason for requesting a review is as follows:

All of the ***exterior*** windows and doors in the house with the exception of the front door are metal clad wood Pozzi brand double pane defectively manufactured in China. The insulation on almost every such door (2 of 3) and window has failed and the seals have broken down. This deterioration has resulted in moisture between the panes of the windows, the absence of any insulative properties (requiring extra heat in cold weather), and the inability to see through many of the windows. This door and window problem preceded June 30, 2016 by many years with the gradual deterioration beginning almost immediately with the purchase of the house in 2003.

All such defective doors and windows need to be replaced. This will involve a carpenter's removal of very expensive trim, window installers specially trained by Pozzi, the closest of whom is in Grand Junction, to remove the existing defective windows and doors, the purchase of replacement Pozzi windows and doors, the installation of the new windows and doors by the specially trained Pozzi installers, a carpenter's replacement of the window and door trim, and where necessary because of breakage during removal, the creation of new trim pieces, as well as the staining of all of the trim around the doors and windows which are replaced.

I estimate that the cost of the replacement windows and doors to be approximately $20,000, and the labor to remove and replace the door and window trim and the defective windows and doors, to create and install replacement trim and replace trim which has not been damaged by removal, and to stain all the trim around the doors and windows which are replaced to be $30,000. ***I estimate a $50,000 reduction in value as a result of the cost*** to remove and replace the defective windows and doors ***plus another $50,000 to compensate for the considerable time and effort*** to make sure the correct doors and windows are ordered and that the work is performed properly. The project which will be terribly time consuming and stressful and would lead a purchaser to reduce by an additional $50,000 the amount he would be willing to pay for the property in excess of the $50,000 cost to account for the risk that the work will not be performed properly and for the time and effort to supervise the replacement of the defective doors and windows and surrounding trim.

This is a monumental and complicated job and the reduction in value should reflect not only its cost but also an equal additional amount for undergoing the ordeal of engaging in this monumental job.

ATTESTATION

I, the undersigned owner of the property identified above, affirm that the statements contained herein and on any attachments hereto are true and complete.

Allan I. Kroll	(248) 890-1747	September 15, 2017
Allan I. Kroll	Telephone Number	Date

Received
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9/18/17

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COLORADO

2017 REAL PROPERTY NOTICE OF DETERMINATION

Kristy McFarland
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CBOE # 78

ACCOUNT NUMBER	TAX YEAR	TAX AREA	PARCEL NUMBER
R042041	2017	500	3177-264-53-005

PROPERTY OWNER	LEGAL DESCRIPTION
KROLL ALLAN I PO BOX 40036 DENVER, CO 80204-0036	UNIT 4 WILLOW CREEK TOWNHOMES #536983

PROPERTY CLASSIFICATION	PROPERTY OWNER'S ESTIMATE OF VALUE	ASSESSOR'S VALUATION	
		ACTUAL VALUE PRIOR TO REVIEW	ACTUAL VALUE AFTER REVIEW
Residential		499,960	499,960
TOTALS		$499,960	$499,960

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.

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PETITION TO COUNTY BOARD OF EQUALIZATION

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$_____

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.)

_____
_____
_____
_____

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

*Attach letter of authorization signed by property owner.

CBOE # 78

EXHIBIT A
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PETITION TO COUNTY BOARD OF EQUALIZATION

FOR PARCEL NO. 3177-264-53-005

AND ACCOUNT NUMBER R042041

My estimate of the property's value as of June 30, 2016 is $399,960 or a $100,000 reduction.

My basis for my estimate of value or reason for requesting a review is as follows:

All of the ***exterior*** windows and doors in the house with the exception of the front door are metal clad wood Pozzi brand double pane defectively manufactured in China. The insulation on every such door and almost every such window has failed and the seals have broken down. This deterioration has resulted in moisture between the panes of the windows, the absence of any insulative properties (requiring extra heat in cold weather), and the inability to see through some of the windows. This door and window problem preceded June 30, 2016 by many years with the gradual deterioration beginning almost immediately with the purchase of the house in 2003.

All such defective doors and windows need to be replaced. This will involve a carpenter's removal of very expensive trim, window installers specially trained by Pozzi, the closest of whom is in Grand Junction, to remove the existing defective windows and doors, the purchase of replacement Pozzi windows and doors, the installation of the new windows and doors by the specially trained Pozzi installers, a carpenter's replacement of the window and door trim, and where necessary because of breakage during removal, the creation of new trim pieces.

I estimate that the cost of the replacement windows and doors will be approximately $20,000 to $25,000, and the labor to remove and replace the door and window trim and the defective windows and doors and to create and install replacement trim and replace trim which has not been damaged by removal to be $25,000 to $30,000. ***I estimate a $50,000 reduction in value as a result of the cost*** to remove and replace the defective windows and doors ***plus another $50,000 to compensate for the considerable time and effort*** to get the doors and windows ordered and make sure the work is performed properly. The project which will be terribly time consuming and stressful and would lead a purchaser to reduce by an additional $50,000 the amount he would be willing to pay for the property in excess of the $50,000 cost to account for the risk that the work will not be performed properly and for the time and effort to supervise the replacement of the defective doors and windows and surrounding trim.

This is a monumental and complicated job and the reduction in value should reflect not only its cost but also an equal additional amount for undergoing the ordeal of engaging in this monumental job.

ATTESTATION

I, the undersigned owner of the property identified above, affirm that the statements contained herein and on any attachments hereto are true and complete.

Allan I Kroll	(248) 890-1747	September 15, 2017
Allan I. Kroll	Telephone Number	Date