Received
County Administration
9/11/17

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 #07

ACCOUNT NUMBER	TAX YEAR	TAX AREA	PARCEL NUMBER
R005509	2017	501	3177-261-03-016

PROPERTY OWNER	LEGAL DESCRIPTION
CROW D MICHAEL 4616 GILBERT AVE DALLAS, TX 75219-1607	UNIT C 2 BLDG 1 COLUMBINE CONDOS AKA UNIT 1202 B692 P656 #497873/4 #500770 #500999 #512593 #537238 #544576

PROPERTY CLASSIFICATION	PROPERTY OWNER'S ESTIMATE OF VALUE	ASSESSOR'S VALUATION	
		ACTUAL VALUE PRIOR TO REVIEW	ACTUAL VALUE AFTER REVIEW
Residential		514,210	514,210
TOTALS		$514,210	$514,210

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 #07

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.)

$ 415,000.

What is the basis for your estimate of value or your reason for requesting a 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.)

Similar units in the same building at Colorado Condos are valued by the Gunnison County Assessor at approximately 20% less than my unit.

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

214. 673. 9326
Telephone Number

September 6, 2017
Date

*Attach letter of authorization signed by property owner.

CBOE #07

EXHIBIT A
Page 1 of 2

D. Michael Crow
4616 Gilbert Ave.
Dallas, TX 75219

September 8, 2017

Gunnison County Board of Equalization
200 E. Virginia Ave.
Gunnison, CO 81230

Re: Appeal of Real Property Notice of Determination, Unit C 2 BLDG. 1 COLUMBINE CONDOMINIUMS, AKA UNIT 1202, MT. CRESTED BUTTE

As mentioned in the attached letter of protest to the original valuation, there are several aspects of the valuation, that cause it to be excessive.

1. The increase is quite contrary to what was indicated in the accompanying notification from the County about tax assessments being decrease in accordance with rules relating to tax appraisals.
2. Nothing has changed about the unit. There has been no upgrading of the unit in many years.
3. Other owners at the Columbine have indicated they did receive the substantial reductions as indicated in the notification enclosed with the assessment values. I am aware of one unit quite similar to my own [unit 1201] [same three bedroom floor plan; built in the same time period as my unit] for which the valuation was decreased more than 25% to a level that is now lower than the valuation of my similar unit by more than $100,000. [The valuation of the other referred three bedroom unit has been reduced to slightly above $411,000, while the valuation on my similar unit was increased to $514,290.] I have also learned that some smaller units, had substantial reductions in their valuations as well. This inconsistent treatment of valuations is without reasonable explanation.
4. The Columbine is more than 45 years old, with a failing roof needing costly replacement.

Additionally, a recent sale [$450,000] of unit 2104 in the Columbine Condominiums, involves a unit that is larger than 1202, and I believe has the same number of bedrooms and other amenities. That unit went into firm contract in March of 2017, and subsequently was sold.

I request that the valuation of unit 1202 be reassessed – to a value more in line with comparable units at the Columbine [for example, Unit 1201].

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EXHIBIT A
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Thanks for your attention to this appeal.

Most sincerely,

Michael Crow

CBOE #07

EXHIBIT B
Page 1 of 2

D. Michael Crow
4616 Gilbert Ave.
Dallas, TX 75219

214-559-9114

May 22, 2017

Ms. Kathy McFarland
Gunnison County Tax Assessor

Re: Residential Real Property Notice of Valuation,
Account number R005509; Parcel 3177-261-03-016 Columbine Condos Unit C 2 Bldg. 1 [aka Unit 1202]. Mt. Crested Butte, CO

When I opened the tax assessment value envelope and first saw the insert indicating that values had been decreased due to changes in the actual rates of taxes – I was pleased about the expected reduced valuation.

Imagine my surprise when I looked at the valuation and found that the valuation on my residential condominium had had increased substantially [8.64%] rather than diminished as indicated in the accompanying notice from the County. It seems to be substantially excessive. I must protest this valuation for a variety of reasons.

1. The increase is quite contrary to what was indicated in the accompanying notification from the County about tax assessments.
2. Nothing has changed about the unit. There has been no upgrading of the unit in many years.
3. Other owners at the Columbine have indicated they did receive the substantial reductions as indicated in the notification enclosed with the assessment values. I am aware of one unit quite similar to my own [unit 1201] [same three bedroom floor plan; built in the same time period as my unit] for which the valuation was decreased more than 25% to a level that is now lower than the valuation of my similar unit by more than $100,000. [The valuation of the other referred three bedroom has been reduced to slightly above $411,000, while the valuation on my similar unit was increased to $514,290.] I have also learned that some smaller units, had substantial reductions in their valuations as well.
4. The Columbine is more than 45 years old, with a failing roof needing costly replacement.

CBOE #07

EXHIBIT B
Page 2 of 2

I am the sole owner of this unit at the Columbine [Unit 1202], and given the other information from Gunnison County, and the comparison units, I find it to be unfathomable how the valuation was increase rather than decreased similarly to other units at the Columbine.

As a result, I strongly wish to protest the recent valuation.

Most sincerely,

D. Michael Crow
4616 Gilbert Ave.
Dallas, TX 75219

Columbine Unit 1202
Mt. Crested Butte, Colorado

Katherine Haase

From: Michael Crow <michaelcrow@sbcglobal.net>
Sent: Sunday, October 01, 2017 4:22 PM
To: CBOE
Subject: Appeal to Board of Assessment Gunnison County
Attachments: Assessment Appeal Board of Equalization Gunnison County.pdf; RELATIVE VALUATIONS OF THE LARGER COLUMBINE UNITS FOR 2016 AND 2017.xlsx; Gunnison County Tax Valuation Protest May 2017.pdf

Please see the attached letter of appeal of the assessment of my second home [unit 1202 at the Columbine Condominiums], in Mt. Crested Butte, CO. In support of that, I am also enclosing a letter I sent to the Gunnison County Tax Assessor in May 2017.

Finally, I am enclosing a list of valuations of the properties at the Columbine Condominiums that are similar to my own in size and layout - indicating substantial differences between my own unit and the others at the Columbine.

The reasons for my request are outlined in the enclosed materials.

Thanks for your attention to this appeal.

Michael Crow
Dallas, Texas

Received
County Administration
10/5/2017
Email: K. McFarland
J DA

D. Michael Crow
4616 Gilbert Ave.
Dallas, TX 75219

October 2, 2017

Gunnison County Board of Equalization
200 E. Virginia Ave.
Gunnison, CO 81230

Re: Petition to Appeal Valuation of property, after Real Property Notice of Determination, Unit C 2 BLDG. 1 COLUMBINE CONDOMINIUMS, AKA UNIT 1202, MT. CRESTED BUTTE

I am unable to attend the hearing at the Board of Equalization and do not have a representative who will attend on my behalf. As a result I submit this written petition to the Board of Equalization.

As mentioned in the attached letter of protest to the original valuation, there are several aspects of the valuation, that cause it to be excessive.

1. The increase is quite contrary to what was indicated in the accompanying notification from the County about tax assessments being decreased in accordance with new rules relating to tax appraisals – an indication that assessment rates on residential property were being lowered for the year 2017.
2. Nothing has changed about the unit. There has been no upgrading of the unit in many years.
3. Other owners at the Columbine have indicated they did receive the substantial reductions consistent with the notification enclosed with the assessment values. I am aware of one unit quite similar to my own [unit 1201] [same three bedroom floor plan; built in the same time period as my unit] for which the valuation was decreased more than 25% to a level that is lower than the valuation of my similar unit by more than $100,000. [The valuation of the other referred three bedroom unit has been **reduced to slightly above $411,000**, while the valuation on **my similar unit was increased to $514,290**.] I have also learned that other similar size units as well as smaller units, had substantial reductions in their valuations as well. This inconsistent treatment of valuations is without reasonable explanation.
4. The Columbine is more than 45 years old, with a failing roof needing costly replacement.

5. Some units also have garages included in the assessment – there is no garage associated with this unit.
6. You will notice on the attached list of valuations for 2016 and 2017 [which I believe includes all the larger unit types at the Columbine] shows substantial reductions in valuations from 2016 into 2017 – except for my unit 1202 and one other unit [2308, which is still substantially lower than the value of my unit 1202]. For example Unit 2107 went from a valuation in 2016 of $550,750 to $403,690 for 2017 – which was consistent with the notification of decreased assessment levels [and inconsistent with the substantial increase in the assessment for my unit 1202].
7. I understand that end units may have somewhat higher valuations; my unit 1202 is NOT an end unit.

In looking at the online data at the County, during the assessment period of July 1, 2013 through June 30, 2016 there were no unit sales at the Columbine. More recently there has been a sale [$450,000] of unit 2104 in the Columbine Condominiums, which involves a unit that is larger than my unit 1202, and I believe has the same number of bedrooms and other amenities. I believe that unit 2104 went into firm contract in March of 2017, and the sale subsequently closed.

With all this, it is very difficult to understand how unit 1202 increased in assessed value, contrary to the notification from Gunnison County about a reduction in assessed values; there is nothing I can see that supports such an increase. I request that the valuation of unit 1202 be reassessed – to a value more in line with comparable units at the Columbine [for example, Unit 1201].

Thanks for your attention to this appeal.

Most sincerely,

Michael Crow

Columbine Condo Tax Assessment Valuations

UNIT	Assessment Year	
	2016	**2017**
1201	559,690	411,370
1202	**473,310**	**514,210**
1203	559,690	411,370
1204	559,690	411,370
2101	467,750	403,690
2102	467,750	403,690
2104	468,840	406,830
2105	468,840	406,830
2107	550,750	403,690
2108	465,750	403,690
2301	472,690	337,640
2302	472,690	337,640
2303	465,700	414,770
2304	401,820	339,700
2306	393,830	331,820
2307	399,730	337,640
2308	399,730	422,050

D. Michael Crow
4616 Gilbert Ave.
Dallas, TX 75219

214-559-9114

May 22, 2017

Ms. Kathy McFarland
Gunnison County Tax Assessor

Re: Residential Real Property Notice of Valuation,
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4. The Columbine is more than 45 years old, with a failing roof needing costly replacement.

	1201	1202	1203	1204	2101	2102	2104	2105	2107	2108	2301	2302	2303	2304	2306	2307	2308
2017	$411,370	514,210	$411,370	$411,370	403,690	403,690	406,830	406,830	403,690	403,690	337,640	337,640	414,770	339,700	331,820	337,640	422,050
2016	$559,690	473,310	$559,690	$559,690	465,750	465,750	468,840	468,840	550,750	465,750	472,690	472,690	465,700	401,820	393,830	399,730	399,730