Received
County Administration
9/11/17

Gunnison County
COLORADO

2017 REAL PROPERTY NOTICE OF DETERMINATION

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 # 10

ACCOUNT NUMBER	TAX YEAR	TAX AREA	PARCEL NUMBER
R044557	2017	501	3177-261-44-056

PROPERTY OWNER	LEGAL DESCRIPTION
EQUIRENT LLC PO BOX 1342 CRESTED BUTTE, CO 81224-1342	UNIT 419 MOUNTAINEER SQUARE CONDOS PHASE 1 #644309

PROPERTY CLASSIFICATION	PROPERTY OWNER'S ESTIMATE OF VALUE	ASSESSOR'S VALUATION	
		ACTUAL VALUE PRIOR TO REVIEW	ACTUAL VALUE AFTER REVIEW
Residential		563,190	563,190
TOTALS		$563,190	$563,190

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

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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.)

$ 497,000.00

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.)

I AM ATTACHING MY PRESENTATION FROM THE ORIGINAL PROTEST. THE DATA IS STILL APPLICABLE. THE COUNTY APPRAISER IS USING "TIME ADJUSTED SALES PRICE". FROM THE ATTACHED TABLE RECEIVED FROM THE APPRAISER THE MODEL IS NOT ACCURATE OR FAIR. ALSO F/I, I PAID $520,000 THIS YEAR!!

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
	713.208.0976	9.11.17

*Attach letter of authorization signed by property owner.

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EXHIBIT A
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2017 REAL PROPERTY NOTICE OF VALUATION

Kristy McFarland
Gunnison County Assessor
221 N. Wisconsin St., Suite A
Gunnison, CO 81230

Date of Notice: May 1, 2017
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
R044557	2017	501	3177-261-44-056

PROPERTY OWNER	LEGAL DESCRIPTION
486 2 AV 0 373 **<2>**3/3**G50*****AUTO**5-DIGIT 81201 EQUIRENT LLC PO BOX 1342 CRESTED BUTTE CO 81224-1342	UNIT 419 MOUNTAINEER SQUARE CONDOS PHASE 1 #644309

PROPERTY CLASSIFICATION	PRIOR YEAR ACTUAL VALUE as of June 30, 2014	CURRENT YEAR ACTUAL VALUE as of June 30, 2016	+ OR - CHANGE
Residential	518,000	563,190	+45,190
TOTALS	$518,000	$563,190	+$45,190

The tax bill you receive next January will be based on the current year actual value shown above. If the Senior Citizen or Disabled Veteran Property Tax Exemption has been applied to your residential property, it is not reflected in the current year actual value.

The following property characteristics are for the primary structure or land type. For a complete inventory listing, please visit the Gunnison County Assessor website. Please verify your inventory and contact us if any corrections are needed.

LAND

LAND DESCRIPTION	LAND TYPE	ACRES

ELECTRICITY:	
SEWER:	
WATER:	
SITE ACCESS:	
OTHER ATTRIBUTES:	
SUBDIVISION:	

PRIMARY IMPROVEMENT

OCCUPANCY TYPE:	Condominium Unit
BUILDING DESCRIPTION:	Condo <= 3 Stories
CONSTRUCTION QUALITY:	Very Good
EXTERIOR CONDITION:	Good
EFFECTIVE YEAR BUILT:	2006
PERCENT COMPLETE:	100%
ABOVE GRADE LIVING AREA:	1,265 sq ft
BASEMENT:	
GARAGE:	
TOTAL IMPROVEMENTS ON ACCOUNT:	1
CONDOMINIUM:	Mountaineer Square Condos Phase 1

Go paperless next year!
Go to eNoticesOnline.com and register with this code:
GNN-WFK9Q74U

YOU HAVE THE RIGHT TO PROTEST THE CLASSIFICATION AND/OR VALUATION OF YOUR PROPERTY.

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VALUATION INFORMATION

Your property was valued as it existed on January 1 of the current year. The value of residential property is based on the market approach to value. Generally, the value of all other property is based on consideration of the market, cost, and income approaches to value. The appraisal data used to establish value is from the 18-month period ending June 30, 2016, § 39-1-104(10.2)(a), C.R.S. If insufficient data existed during the 18-month data gathering period, data from each preceding six-month period (up to a period of five years preceding June 30, 2016) may be utilized, § 39-1-104(10.2)(d), C.R.S.

Most property in Colorado is revalued every odd-numbered year § 39-1-104(10.2)(a), C.R.S. The assessment rate for residential property is currently 7.96%, § 39-1-104.2(3), C.R.S. A change in the projected residential assessment percentage is not grounds for protest or abatement of taxes, § 39-5-121(1), C.R.S. Generally, all other property, including vacant land, is assessed at 29%, § 39-1-104(1), C.R.S.

REAL PROPERTY PROTEST PROCEDURES

If you wish to protest, please include your estimate of property value as of June 30, 2016, and any additional documentation that you believe supports a change in the classification and/or valuation of your property.

BY EMAIL:

Written protests submitted by email must be date-stamped by the county server no later than June 1, § 39-5-122(2), C.R.S. Proof of receipt will be sent by return email – save this receipt for your records. ***WE RECOMMEND PROTESTING BY EMAIL FOR EXPEDIENCY AND TO CONSERVE RESOURCES: assessor@gunnisoncounty.org***

BY MAIL OR FAX:

Written protests must be postmarked or faxed no later than June 1, § 39-5-122(2), C.R.S. You may be required to prove that you mailed or faxed your protest on or before the June 1 deadline; therefore, we recommend that you retain proof of mailing or fax delivery confirmation receipt.

IN PERSON:

If you wish to protest in person, please call to set up an appointment: (970) 641-1085. You must appear in the office of the County Assessor no later than June 1, § 39-5-122(2), C.R.S. Hearings will be held at the Gunnison County Assessor's Office, located at 221 N. Wisconsin St, Gunnison, between 9 a.m. and 4 p.m.

If the date for filing any report, schedule, claim, tax return, statement, remittance, or other document falls on 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.

TO PRESERVE YOUR APPEAL RIGHTS, YOUR PROTEST MUST BE EITHER POSTMARKED OR RECEIVED BY THE ASSESSOR NO LATER THAN JUNE 1 – AFTER SUCH DATE, YOUR RIGHT TO PROTEST IS LOST.

You may use this form to begin the protest process; however, written correspondence with the same basic information will suffice. This form is not necessary to be able to protest and is provided for your convenience.

What is your estimate of the property's value as of June 30, 2016? $ 447,000

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, photos, rent roll, appraisal, etc.)

SUPPORTING DATA ATTACHED. AVERAGE $P/SQ.FT = $393.00
UNIT #419 IS ALSO A VERY SMALL UNIT COMPARED TO COMP @ 1265 SF.
1265 X 393 = $447,000.00

In 2017, the assessor and Board of County Commissioners have elected to use the extended appeal period in accordance with 39-5-122(2), C.R.S.

The Assessor must mail you a Notice of Determination ***on or before August 31, 2017****. If you disagree with the Assessor's determination, or if you do not receive a Notice of Determination, you must submit a written appeal to the County Board of Equalization* **on or before September 15, 2017** *if you wish to continue your appeal, § 39-8-106(1)(a) and (3), C.R.S.*

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	Email Address	Date
	970.349.9771	MARIZEN@EQUITENT.COM	5.7.17

AGENT AUTHORIZATION - *only fill out this section if a person other than the owner will be appealing*

I, the undersigned owner of the property identified above, authorize the agent named below to act on my behalf in the property value appeal process for the tax year shown above. All protest communication will be mailed to agent.

Agent's Name (Please Print) _____ Signature of Property Owner _____ Date _____

Agent's Street Address _____ Agent's Email Address _____

Agent's City, State, Zip _____ Agent's Telephone Number _____

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CMA Summary Report

RESIDENTIAL Summary Statistics

High	Low	Average	Median
LP:$599,000	$519,000	$550,500	$542,000
SP:$565,000	$499,950	$524,612	$516,750

RESIDENTIAL - Sold

Number of Properties: 4

Num	MLS #	Address	Legal/Lot	Price	BR	Close Date	Apx.Tot SF	DOM	LP	PrcSqft	SP	PrcSqft
1	13580	620 Gothic Unit 315 Road	UNIT 315 MOUNTAINEER SQUARE CONDOS PHASE 1 #574957	$499,950	2	10/30/2015	1,357	127	$519,000	$382.46	$499,950	$368.42
2	13863	620 Gothic Unit 322 Road	UNIT 322 MOUNTAINEER SQUARE CONDOS PHASE 1 #574959	$500,000	2	3/31/2016	1,514	176	$529,000	$349.41	$500,000	$330.25
3	14214	620 Gothic Road	UNIT 509, MOUNTAINEER SQUARE CONDOS, PHASE 1, #605859	$533,500	2	5/23/2016	1,357	138	$555,000	$408.99	$533,500	$393.15
4	10915	620 Gothic Road Unit 607	UNIT 607 MOUNTAINEER SQUARE CONDOS PHASE 1 #601999	$565,000	2	8/28/2014	1,393	997	$599,000	$430.01	$565,000	$405.60
Avg				**524612**	**2**		**1405**	**359**	**$550,500**	**$392.72**	**$524,613**	**$374.36**
Min				**499950**	**2**		**1357**	**127**	**$519,000**	**$349.41**	**$499,950**	**$330.25**
Max				**565000**	**2**		**1514**	**997**	**$599,000**	**$430.01**	**$565,000**	**$405.60**
Med				**516750**	**2**		**1375**	**157**	**$542,000**	**$395.73**	**$516,750**	**$380.79**

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SALES STUDY PERIOD:
JULY 1, 2014 - JUNE 30, 2016

2017 REAPPRAISAL
ECONOMIC AREA 6:
MT. CRESTED BUTTE CONDOMINUMS

MOUNTAINEER SQUARE CONDOS (PHASE 1) - 620 GOTHIC RD

*BUILDING DETAILS : **201 RESIDENTIAL UNITS** (GROUND FLOOR COMMERCIAL UNITS) ; QUALITY: **VERY GOOD;** CONDITION: **GOOD;** YEAR BUILT: **2006;** PROXIMITY TO BASE OF SKI AREA: **GOOD***

CONDO AMENITIES: ELEVATOR, HOT TUB, SAUNA, SWIMMING POOL, EXERCISE ROOM, INDOOR AND OUTDOOR COMMON AREAS, BAR ON SITE, INDOOR PARKING

ACCOUNT NUMBER	SALE DATE	ADJUSTED SALE PRICE	TIME ADJUSTED SALE PRICE	CONDO SQ FT	TASP PER SQ FT	UNIT CONDITION	UNIT QUALITY	LEGAL	UNIQUE CHARACTERISTICS
R044537	03/29/16	$500,000	$511,950	1,407	$364	GOOD	VERY GOOD	UNIT 322 MOUNTAINEER SQUARE CONDOS PHASE 1 #638702	AVERAGE VIEW; GOOD ACCESS
R044530	10/26/15	$499,950	$531,697	1,286	$413	GOOD	VERY GOOD	UNIT 315 MOUNTAINEER SQUARE CONDOS PHASE 1 #636290	AVERAGE VIEW; GOOD ACCESS
R044571	05/20/16	$533,500	$537,768	1,286	$418	GOOD	VERY GOOD	UNIT 509 MOUNTAINEER SQUARE CONDOS PHASE 1 #639540	GOOD VIEW; GOOD ACCESS
R044555	03/15/16	$375,000	$383,963	882	**$435**	GOOD	VERY GOOD	UNIT 417 MOUNTAINEER SQUARE CONDOS PHASE 1 #638444	AVERAGE VIEW; GOOD ACCESS
R044513	03/13/15	$369,310	$418,945	888	$472	GOOD	VERY GOOD	UNIT 221 MOUNTAINEER SQUARE CONDOS PHASE 1 #637497	FAIR VIEW; GOOD ACCESS
R044569	03/11/16	$405,000	$414,680	833	$498	GOOD	VERY GOOD	UNIT 507 MOUNTAINEER SQUARE CONDOS #638403	GOOD VIEW; GOOD ACCESS
R044585	08/28/14	$561,500	$689,297	1,252	$551	GOOD	VERY GOOD	UNIT 607 MOUNTAINEER SQUARE CONDOS PHASE 1 #628559	GOOD VIEW; GOOD ACCESS

OUT RUN CONDOS (BUILDINGS A,B,C,D,E,J,L,M,O) - 721 & 741 GOTHIC ROAD

*BUILDING DETAILS : **42 RESIDENTIAL UNITS;** QUALITY: **AVERAGE;** CONDITION: **GOOD;** YEAR BUILT: **1979;** PROXIMITY TO BASE OF SKI AREA: **FAIR***

CONDO AMENITIES: HOT TUB (INDOOR AND OUTDOOR), SAUNA, OUTDOOR COMMON AREAS, TENNIS COURT, INDOOR PARKING

ACCOUNT NUMBER	SALE DATE	ADJUSTED SALE PRICE	TIME ADJUSTED SALE PRICE	CONDO SQ FT	TASP PER SQ FT	UNIT CONDITION	UNIT QUALITY	LEGAL	UNIQUE CHARACTERISTICS
R005151	10/16/15	$275,000	$292,463	1,290	$227	GOOD	AVERAGE	UNIT 4 BIRCH BLDG OUT RUN CONDOS #636073	AVERAGE VIEW; AVERAGE ACCESS
R005143	02/25/16	$214,600	$221,446	939	$236	GOOD	AVERAGE	UNIT 5 BIRCH BLDG OUT RUN CONDO #638274	POOR VIEW; GOOD ACCESS
R005212	06/22/16	$350,000	$350,000	1,322	$265	AVERAGE	AVERAGE	UNIT 4 OAK BLDG OUT RUN CONDOS #640097	VERY GOOD VIEW; AVERAGE ACCESS
R005207	09/10/14	$275,000	$333,905	1,195	**$279**	AVERAGE	AVERAGE	UNIT 3 JUNIPER BLDG OUT RUN CONDOS #628807	GOOD VIEW; AVERAGE ACCESS
R005214	10/28/14	$299,000	$359,039	1,223	$294	AVERAGE	AVERAGE	UNIT 1 OAK BLDG OUT RUN CONDOS #629723	GOOD VIEW; AVERAGE ACCESS
R005199	01/30/15	$330,000	$383,097	1,289	$297	GOOD	GOOD	UNIT 4 DOGWOOD BLDG OUT RUN CONDOS #631108	GOOD VIEW; AVERAGE ACCESS
R005144	09/15/15	$346,900	$371,669	1,197	$311	VERY GOOD	GOOD	UNIT 1 ASPEN BLDG OUT RUN CONDOS #635450	FAIR VIEW; AVERAGE ACCESS

OUT RUN CONDOS (POPLAR BUILDING) - 741 GOTHIC ROAD

*BUILDING DETAILS : **9 RESIDENTIAL UNITS;** QUALITY: **AVERAGE;** CONDITION: **GOOD;** YEAR BUILT: **2008;** PROXIMITY TO BASE OF SKI AREA: **FAIR***

CONDO AMENITIES: ELEVATOR, HOT TUB (INDOOR AND OUTDOOR), SAUNA, OUTDOOR COMMON AREAS, TENNIS COURT, INDOOR PARKING

ACCOUNT NUMBER	SALE DATE	ADJUSTED SALE PRICE	TIME ADJUSTED SALE PRICE	CONDO SQ FT	TASP PER SQ FT	UNIT CONDITION	UNIT QUALITY	LEGAL	UNIQUE CHARACTERISTICS
R070791	05/12/16	$475,000	$478,800	1,263	**$379**	VERY GOOD	GOOD	UNIT 4 POPLAR BLDG OUT RUN CONDO PHASE III #639349	GOOD VIEW; GOOD ACCESS

Katherine Haase

From: Katherine Haase
Sent: Thursday, October 05, 2017 10:35 AM
To: 'Martyn Cooper'
Subject: RE: R044557

Martin,

Thank you for your email. I will relay your thoughts to the CBOE.

We received 214 tax petitions by the filing deadline, and we are bound by Colorado statute to hear the petitions and complete all related paperwork within a short amount of time. We agree that scheduling hearings in these types of circumstances can prove to be very difficult, and we apologize for the inconvenience.

Much thanks,

Katherine Haase

_____
Katherine Haase
Assistant to the County Manager
Gunnison County Administration
200 E. Virginia; Gunnison, CO 81230
Phone: (970) 641-7601; Fax: (970) 641-3061
www.GunnisonCounty.org

Follow us on Facebook (@GunnisonCountyCO) or Twitter (@Gunnison_County)!

From: Martyn Cooper [mailto:martyn@equirent.com]
Sent: Wednesday, October 04, 2017 6:46 PM
To: CBOE <CBOE@gunnisoncounty.org>
Subject: R044557

Dear CBOE,

I have received your notice of appointment for my petition regarding the subject property. I am unable to attend on October 10th 2017 as I will have left the area until next year. Additionally, I will not be able to call in on that particular day since I am involved in an activity which precludes that possibility.

Since your letter indicates that there is NO option to reschedule, I am left with the good judgement of the BOCC to make a reasoned decision on value. I am disappointed that because of the rigidity of the County's policies I will not get to make my case in person. As a matter of principal, I feel that this is quite wrong, in particular since there are so many taxpayers in the County who for many reasons are not resident in Gunnison during the second week of October.

Please ask the commissioners on my behalf to examine carefully the evidence I have already provided such that they may reach a reasonable informed decision relative to the appraised value of the subject property.

Sincerely

Martyn Cooper

--

Equirent, LLC
Post Office Box 1342
Crested Butte, CO 81224
Tel: 970.349.9771
Cell: 713.208.0976
e-Fax: 801.346.6981

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