2017
Gunnison County Board of Equalization:
Hearing # 36

The Gunnison County Assessor's Office has been asked to communicate the assignment results for a single property that was appraised as part of our mass appraisal assignment.

The Uniform Standards of Professional Appraisal Practice (USPAP) defines mass appraisal as: the process of valuing a universe of properties as of a given date using standard methodology, employing common data, and allowing for statistical testing.

All of the sales used for Gunnison County's mass appraisal can be viewed on the Gunnison County web site (www.gunnisoncounty.org).

For the purposes of the mass appraisal, market value is defined as:

> "The most probable price, expressed in terms of money, that a property would bring if exposed for sale in the open market in an arm's-length transaction between a willing seller and a willing buyer, both of whom are knowledgeable concerning all the uses to which it is adapted and for which it is capable of being used." – Property Assessment Valuation, 1996, IAAO

For the 2017 property tax year, the effective **appraisal date is June 30, 2016**, as required by § 39-1-104(10.2)(a)(d), Colorado Revised Statutes.

The following page(s) characterize the petitioner's property and compare it to several examples selected from the "**Economic Area 1 Vacant Land Sales**" list.

The single property being characterized for this hearing is identified as:

Property Owner:	**KOZLOWSKI DAVE E**
Account Number:	**R008689**
Parcel Number:	**3975-000-00-006**
Legal Description:	**NE4NW4. SEC 12 48N1W**
Value:	**$72,530**

2017
Gunnison County Board of Equalization:
Hearing # 37

The Gunnison County Assessor's Office has been asked to communicate the assignment results for a single property that was appraised as part of our mass appraisal assignment.

The Uniform Standards of Professional Appraisal Practice (USPAP) defines mass appraisal as: the process of valuing a universe of properties as of a given date using standard methodology, employing common data, and allowing for statistical testing.

All of the sales used for Gunnison County's mass appraisal can be viewed on the Gunnison County web site (www.gunnisoncounty.org).

For the purposes of the mass appraisal, market value is defined as:

> "The most probable price, expressed in terms of money, that a property would bring if exposed for sale in the open market in an arm's-length transaction between a willing seller and a willing buyer, both of whom are knowledgeable concerning all the uses to which it is adapted and for which it is capable of being used." – Property Assessment Valuation, 1996, IAAO

For the 2017 property tax year, the effective **appraisal date is June 30, 2016**, as required by § 39-1-104(10.2)(a)(d), Colorado Revised Statutes.

The following page(s) characterize the petitioner's property and compare it to several examples selected from the "**Economic Area 1 Vacant Land Sales**" list.

The single property being characterized for this hearing is identified as:

Property Owner:	**KOZLOWSKI DAVE E**
Account Number:	**R025478**
Parcel Number:	**3975-000-00-007**
Legal Description:	**NW4NE4. SEC 12 48N1W**
Value:	**$72,530**

Comparable Land Sales Summary

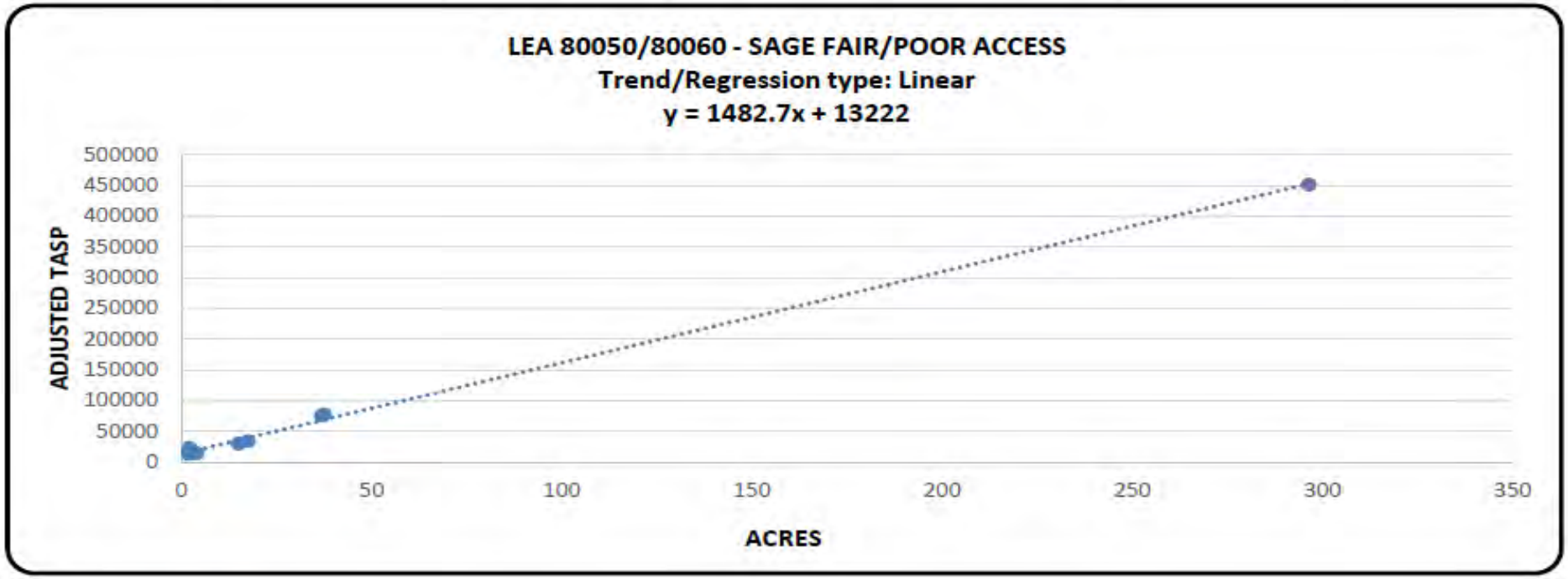
CBOE #36 & #37

Owner: KOZLOWSKI DAVE ERIC
308 E VIRGINIA AVE
GUNNISON, CO 81230-2150

Account #: R008689 & R025478
Parcel #: 3975-000-00-006 & 3975-000-00-007
Econ Area: 8

Property Location: BLM ROAD 361, GOLD BASIN AREA

ACCOUNT NUMBER	SALE DATE	SALE PRICE	TIME ADJUSTED SALE PRICE	ADJUSTED TASP	ACRES	PARCEL NUMBER	LEGAL
R016984	04-Oct-12	$18,000	$21,140	$17,969	2.00	4051-190-05-005	LOT 62 BLUE MESA SUBD UNIT 1 #616991
R071700	24-Sep-15	$15,000	$16,241	$13,805	2.00	4051-070-03-013	LOT 100 BLUE MESA SUBD 2 #635785
R016995	06-Nov-15	$19,000	$20,202	$17,171	2.00	4051-200-03-029	LOT 270 BLUE MESA SUBD 1 #636412
R011815	08-Sep-15	$14,000	$15,158	$12,885	2.10	4051-190-04-017	LOT 153 BLUE MESA SUBD UNIT 1 #635388
R012016	09-Sep-15	$25,000	$27,068	$23,008	2.10	4051-190-04018	LOT 152 BLUE MESA SUBD UNIT 1 #635382
R016997	27-Oct-15	$20,000	$21,458	$18,239	2.40	4051-200-03-028	LOT 272 BLUE MESA SUBD 1 #636398
R043387	26-Nov-12	$12,000	$14,232	$14,232	2.50	4051-190-05-005	LOT 62 BLUE MESA SUBD UNIT 1 #616991
R045081	05-Jul-11	$17,900	$17,953	$15,260	2.60	4051-170-02-088	LOT 129 BLUE MESA SUBD 2 #606625
R011699	20-Dec-12	$14,000	$16,766	$14,251	4.00	4051-190-04-001	LOT 160 BLUE MESA SUBD UNIT 1 #617515
R007857	20-Aug-14	$18,250	$22,412	$29,883	15.00	3785-000-00-022	15 ACRES IN N2NE4. SEC 26 49N2W #628559
R007856	20-Aug-14	$20,900	$25,666	$34,221	17.50	3785-000-00-023	10 ACRES S2S2NW4NW4. 5 ACRES N2SW4NW4NW4. 2.5 A IN SW4NW4NW4NW4. SEC 26 49N2W, TOTAL 17.5 ACRES #628598
R041022	20-Jul-11	$75,000	$75,221	$75,221	36.87	4049-000-00-120	36.87 AC TRACT IN SEC 14 (AKA R-1D) 47N4W #606846
R012002	23-Dec-14	$77,500	$91,415	$77,703	37.45	4051-000-00-076	37.454 AC TRACT IN E2. SEC 7 47N3W (AKA TR A-3) #630708
R031838	14-Jul-11	$450,000	$451,328	$451,328	296.43	2987-000-00-001	LOTS 1,2,3,4,(N2N2)(107.68A). S2NE4. S2NW4. TRT IN N2N2S2 (BEING 247' ON EAST & 240' ON WEST 28.75 +- AC) SEC 1 12S90W TOTAL 296.43A #606783



Narrative

There are two additional sales of properties close to the subject: R032268 sold for $55,000 on 10/21/2014 and has a time adjusted sales price of $66,180. R025477 sold for $63,000 on 5/19/2015 and has a time adjusted sales price of 70,800. Both properties are 40 acres. Both sales were to owners of neighboring properties, and as such were not used to set value. However both TASPs are consistent with the sales that were used in our analysis.

The subject account R008689 includes a minor structure that is not currently carrying any value. Depending on the actual use of this structure, the classification of the parcel may qualify as residential, and the structure may need to carry a residential improvement value.

08/02/2012

08/02/2012