Received
County Administration
9/18/17

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 #41

ACCOUNT NUMBER	TAX YEAR	TAX AREA	PARCEL NUMBER
R031867	2017	500	3177-234-04-048

PROPERTY OWNER	LEGAL DESCRIPTION
SHARKEY KENNETH J 125 TEAKWOOD DR PAGOSA SPRINGS, CO 81147-0320	LOT 5 BLK J CHALET VILLAGE 7 #617189

PROPERTY CLASSIFICATION	PROPERTY OWNER'S ESTIMATE OF VALUE	ASSESSOR'S VALUATION	
		ACTUAL VALUE PRIOR TO REVIEW	ACTUAL VALUE AFTER REVIEW
Vacant		165,600	165,600
TOTALS		$165,600	$165,600

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 #41

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.)

$ 131,100

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.)

For the last 10 years we have been valued the same as other properties in our neighborhood. It now appears that our property value has been raised above the others for no reason. See Attached Additional Information.

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.

Kenneth J [illegible]
Signature

970-219-4664
Telephone Number

9/12/17
Date

*Attach letter of authorization signed by property owner.

CBOE # 41

EXHIBIT A
Page 1 of 1

Account # R031867
Parcel # 3177-234-04-048
SHARKEY PROPERTY

	870 Gothic Rd	801 Gothic Rd	11 Whetstone	893 Gothic Rd	900 Gothic Rd
2017	165,600	131,100	131,100	131,100	131,100
2016	96,110	96,110	96,110	96,110	96,110
2015	96,110	96,110	96,110	96,110	96,110
2014	140,600	140,600	140,600	140,600	140,600
2013	140,600	140,600	140,600	140,600	140,600
2012	208,200	208,200	208,200	208,200	208,200
2011	208,200	208,200	208,200	208,200	208,200
2010	400,000	359,000	400,000	359,000	400,000
2009	400,000	359,000	400,000	359,000	400,000
2008	400,000	400,000	400,000	400,000	400,000
2007	400,000	400,000	400,000	400,000	400,000

NOTES: As you can see, for the last 10 years we have been valued the same as other properties in our neighborhood. It now appears that our property value has been raised above the others for no reason.

There are two properties to the north of 870 Gothic and two to the south, all less than 1000 ft away

All 5 properties are vacant lots, no improvements, all with similar views

All we are asking is to be valued at $131,100, staying consistent with our neighbors as it's been for at least the last 10 years

Kenneth and Amy Sharkey
kasharkey@msn.com
970-219-4664

October 4, 2017

CBOE #41
Kenneth and Amy Sharkey
125 Teakwood Drive, Pagosa Springs, CO 81147
kasharkey@msn.com
970-219-4664

Schedule Number: R031867
Property Description: LOT 5 BLK J CHALET VILLAGE 7 #617189
Property Address: 870 Gothic Road, Mt. Crested Butte

To Board of Equalization,

As you can see in Exhibit 1, for the last 10 years we have been valued the same as other properties in our neighborhood. It now appears that our property value has been raised above the others for no apparent reason. Two of the properties are north of 870 Gothic Road and two are to the south, all less than 1000 feet away. All 5 properties listed are vacant lots with no improvements and all with very similar views. All we are asking is to be valued at $131,100 – staying consistent with our neighbors as it's been for at least the last 10 years.

According to the County Assessor, all the sudden this year, but not in years past, we are getting charged a higher rate due to the Assessor's claim that we have "above average" views – see Exhibits 2, 3, and 4 that show the change in attributes. Why all the sudden are our views better than years past? Who arbitrarily decided that our views are better than our neighbor's views? Our neighbors listed in Exhibit 1 have practically the same views as our property, yet they are not getting charged for their views. This seems to be an unfair assessment of our property and seems to us that for some reason we are being negatively targeted. We disagree with the random and subjective assessment that our property has above average views.

In addition, it appears that not all properties in Mt. Crested Butte are being treated the same and that a review of the Assessor's process is needed. We located at least 3 properties (5 Gold Link Dr., 7 Gold Link Dr., and 11 Gold Link Dr.) that are valued at the base rate of $138,000 even though they have "Panoramic or Outstanding Views" listed in their attributes – an example of one of these is Exhibit 5. These properties are "not" being charged anything for their views, why? These also would not be at the $131,100 rate as these are not on a busy road like all 5 properties listed in Exhibit 1 which includes our property.

One of the properties listing in Exhibit 1 (900 Gothic Rd) is literally connected to, shares a common property line with 14 Cinnamon Mountain yet the Assessor's information shows that one property has typical views and the one right next door has panoramic or outstanding views. How can this be, they are approximately half acre lots touching each other and they have significantly different views? How can you charge us and 14 Cinnamon Mountain but not the ones listed above on Gold Link? I challenge you to go up to Mt Crested Butte and see for yourself that the view analysis done by the Assessor's Office, again, needs a full evaluation. In the meantime, drop our assessed value to the $131,100.

We have gone back and forth at least 4 times, emailing the County Assessor asking for all the data used by the Assessor's Office in determining the actual value of our property and have yet to receive the data and/or get a complete answer. What's going to happen in two years, will the attributes arbitrarily change again? It appears that the change in attributes and the full transparency of arriving at our property value is being hidden from us – another reason why we feel we are arbitrarily being negatively targeted.

Again, all we asking is that our property be valued at $131,100, consistently with our closest neighbors, same as we have been for at least the last 10 years. Thank you, in advance, for considering our position.

EXHIBIT 1

Account # R031867

SHARKEY PROPERTY

	870 Gothic Rd	801 Gothic Rd	11 Whetstone	893 Gothic Rd	900 Gothic Rd
2017	165,600	131,100	131,100	131,100	131,100
2016	96,110	96,110	96,110	96,110	96,110
2015	96,110	96,110	96,110	96,110	96,110
2014	140,600	140,600	140,600	140,600	140,600
2013	140,600	140,600	140,600	140,600	140,600
2012	208,200	208,200	208,200	208,200	208,200
2011	208,200	208,200	208,200	208,200	208,200
2010	400,000	359,000	400,000	359,000	400,000
2009	400,000	359,000	400,000	359,000	400,000
2008	400,000	400,000	400,000	400,000	400,000
2007	400,000	400,000	400,000	400,000	400,000

NOTES: As you can see, for the last 10 years we have been valued the same as other properties in our neighborhood.
It now appears that our property value has been raised above the others for no reason.

There are two properties to the north of 870 Gothic and two to the south, all less than 1000 ft away

All 5 properties are vacant lots, no improvements, all with similar views

All we are asking is to be valued at $131,100, staying consistent with our neighbors as it's been for at least the last 10 years

Kenneth and Amy Sharkey
kasharkey@msn.com
970-219-4664

EXHIBIT 2

Gunnison County
COLORADO

2013 REAL PROPERTY NOTICE OF VALUATION

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

Date of Notice: May 1, 2013
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
R031867	2013	500	3177-234-04-048

PROPERTY OWNER	LEGAL DESCRIPTION
SHARKEY KENNETH J ETAL 1197 SHADOW RIDGE RD LAPORTE CO 80535-9724 7694 32 1/1	LOT 5 BLK J CHALET VILLAGE 7 #617189

PROPERTY CLASSIFICATION	PRIOR YEAR ACTUAL VALUE as of June 30, 2010	CURRENT YEAR ACTUAL VALUE as of June 30, 2012	+ OR - CHANGE
Vacant	208,200	140,600	-67,600
TOTALS	$208,200	$140,600	-$67,600

The tax bill you receive next January will be based on the current year actual value. 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 shown above.

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
Vacant Res Lots	Vacant	0.64

ELECTRICITY:	
SEWER:	CENTRAL
WATER:	CENTRAL
SITE ACCESS:	YEAR ROUND
OTHER ATTRIBUTES:	
SUBDIVISION:	CHALET VILLAGE ADDN 7 (MT CB)

PRIMARY IMPROVEMENT

OCCUPANCY TYPE:	
BUILDING DESCRIPTION:	
CONSTRUCTION QUALITY:	
EXTERIOR CONDITION:	
EFFECTIVE YEAR BUILT:	
PERCENT COMPLETE:	
ABOVE GRADE LIVING AREA:	
BASEMENT:	
GARAGE:	
TOTAL IMPROVEMENTS ON ACCOUNT:	
CONDOMINIUM:	

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

EXHIBIT 3

Gunnison County
COLORADO

2015 REAL PROPERTY NOTICE OF VALUATION

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

Date of Notice: May 1, 2015
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
R031867	2015	500	3177-234-04-048

PROPERTY OWNER	LEGAL DESCRIPTION
9596*46**50***1.021**2/2********AUTO**ALL FOR AADC 800 SHARKEY KENNETH J ETAL 1197 SHADOW RIDGE RD LAPORTE CO 80535-9724	LOT 5 BLK J CHALET VILLAGE 7 #617189

PROPERTY CLASSIFICATION	PRIOR YEAR ACTUAL VALUE as of June 30, 2012	CURRENT YEAR ACTUAL VALUE as of June 30, 2014	+ OR - CHANGE
Vacant	140,600	96,110	-44,490
TOTALS	$140,600	$96,110	-$44,490

The tax bill you receive next January will be based on the current year actual value. 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 shown above.

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
Vacant Res Lots	Vacant	0.64

ELECTRICITY:	To Site
SEWER:	Central Available Near Site
WATER:	Domestic Available Near Site
SITE ACCESS:	Paved Access

OTHER ATTRIBUTES:
On Busy Street
Year Around Govt Maintained

SUBDIVISION:
Chalet Village Addn 7 (Mt Cb)

PRIMARY IMPROVEMENT

OCCUPANCY TYPE:	
BUILDING DESCRIPTION:	
CONSTRUCTION QUALITY:	
EXTERIOR CONDITION:	
EFFECTIVE YEAR BUILT:	
PERCENT COMPLETE:	
ABOVE GRADE LIVING AREA:	
BASEMENT:	
GARAGE:	
TOTAL IMPROVEMENTS ON ACCOUNT:	
CONDOMINIUM:	

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

EXHIBIT 4

2017 REAL PROPERTY NOTICE OF VALUATION

Gunnison County
COLORADO

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
R031867	2017	500	3177-234-04-048

PROPERTY OWNER	LEGAL DESCRIPTION
11581 1 AB 0.403 **<48>** /1**G50**AUTO**ALL FOR AADC 800 SHARKEY KENNETH J 125 TEAKWOOD DR PAGOSA SPRINGS CO 81147-0320	LOT 5 BLK J CHALET VILLAGE 7 #617189

PROPERTY CLASSIFICATION	PRIOR YEAR ACTUAL VALUE as of June 30, 2014	CURRENT YEAR ACTUAL VALUE as of June 30, 2016	+ OR - CHANGE
Vacant	96,110	165,600	+69,490
TOTALS	$96,110	$165,600	+$69,490

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
Vacant Res Lots	Vacant	0.64

ELECTRICITY:	To Site
SEWER:	Central Available Near Site
WATER:	Domestic Available Near Site
SITE ACCESS:	Paved Access
	Year Around Govt Maintained
OTHER ATTRIBUTES:	
	Scenic Or Above Average Views
SUBDIVISION:	
	Chalet Village Addn 7 (Mt CB)

PRIMARY IMPROVEMENT

OCCUPANCY TYPE:	
BUILDING DESCRIPTION:	
CONSTRUCTION QUALITY:	
EXTERIOR CONDITION:	
EFFECTIVE YEAR BUILT:	
PERCENT COMPLETE:	
ABOVE GRADE LIVING AREA:	
BASEMENT:	
GARAGE:	
TOTAL IMPROVEMENTS ON ACCOUNT:	
CONDOMINIUM:	

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

EXHIBIT 5

Assessor Quick Links

Gunnison Assessor Home

Find Property Records

Gunnison County COLORADO

Assessor Property Record Search

Property Record Card (PRC)

Owner and Parcel Information

Owner Name & Mailing Address	**Today's Date:** September 27, 2017	**Account Number:**	R030744
WEGBREIT TRUST C/O BETH WEGBREIT 1516 DANA AVE PALO ALTO, CA 94303-2813	**Appraisal Year:** 2017	**Parcel Number:**	3177-242-10-004
		Account Type:	Vacant
		Economic Area:	Econ Area 6
Business Name: NA		**Tax District:**	500
		Mill Levy:	77.318

Property Location:	5 GOLD LINK DR, MT CRESTED BUTTE	**Parcel Map**	Show Parcel Map
Neighborhood:	60780	**Building Photos**	Building Images
LEA:	GOLD LINK:LOTS ALONG GOTHIC ROAD (60780)	**Building Sketches**	NA
Subdivision:	GOLD LINK SUBDIVISION	Generate Neighboring Owner List by Distance	
Condo:		Search Sales By Subdivision	
Legal Description:	LOT 1 GOLD LINK SUB #478097		
Parcel Notes	TOTAL PARCEL = 21,581 SQ FT		

2017 Assessment Information

Land Actual Value	Land Assessed Value	Building Actual Value	Building Assessed Value	Total Actual Value	Total Assessed Value
$138,000	$40,020			$138,000	$40,020

Prior Year Assessment Information

Year	Actual Value	Assessed Value	Mill Levy	Ad Valorem Taxes
2016	$153,800	$44,600	77.318	$3,448.37
2015	$153,800	$44,600	76.457	$3,409.98
2014	$154,800	$44,890	79.356	$3,562.30
2013	$154,800	$44,890	72.668	$3,262.07
2012	$226,200	$65,600	62.819	$4,120.92
2011	$226,200	$65,600	63.047	$4,135.88
2010	$338,080	$98,040	57.547	$5,641.91
2009	$338,080	$98,040	55.846	$5,475.16
2008	$338,080	$98,040	55.620	$5,453.00
2007	$338,080	$98,040	50.049	$4,906.80
2006	$172,000	$49,880	63.424	$3,163.60

Contact the Treasurer's Office for current property tax amount due. Do not use the figures above to pay outstanding property taxes.

Land Information

Land Description	Land Type	Acres	Site Access	Electricity	Sewer	Water	Other Attributes
VACANT RES LOTS	Vacant	0.495	PAVED ACCESS	TO SITE	CENTRAL TO SITE NOT YET INSTALLED	DOMESTIC TO SITE NOT YET INSTALLED	LAND TYPE PRIMARY - MEADOW VIEWS - PANORAMIC OR OUTSTANDING

Sales and Conveyance Information

Sale Date	Sale Amount	Adjusted Sales Price	Grantor	Grantee	Vacant or Improved (at time of sale)	Reception #	Deed Type
09/03/1997	$150,000	$150,000	AKERS	WEGBREIT	Vacant	478097	GEN WARR DEED - FEE
02/24/1994	$120,000	$120,000	Unknown	Unknown	Vacant	B000741P0000	GEN WARR DEED - FEE