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 #51

ACCOUNT NUMBER	TAX YEAR	TAX AREA	PARCEL NUMBER
R071563	2017	200	3255-031-06-014

PROPERTY OWNER	LEGAL DESCRIPTION
PULLIAM JOHN M PO BOX 547 CRESTED BUTTE, CO 81224-0547 AGENT: HUCKSTEP, AARON	LOTS 17-19 BLK 12 CRESTED BUTTE #631727

PROPERTY CLASSIFICATION	PROPERTY OWNER'S ESTIMATE OF VALUE	ASSESSOR'S VALUATION	
		ACTUAL VALUE PRIOR TO REVIEW	ACTUAL VALUE AFTER REVIEW
Residential		2,843,520	2,843,520
TOTALS		$2,843,520	$2,843,520

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.

Current value is supported by market analysis

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:

CBOE # 51

Gunnison County Board of Equalization
200 E Virginia Ave
Gunnison, CO 81230
(970) 641-0248

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.)

$ 1,875,951.70

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.)

The 2017 Valuation increased dramatically. Applicant believes the 2017 Valuation is materially and substantially higher than the actual value of the subject property. Please see attached letter and supporting documents.

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

817 988-3489
Telephone Number

9.15.17
Date

*Attach letter of authorization signed by property owner.

HUCKSTEP LAW LLC
Business • Real Estate • Land Use

P: 970-349-2009 • F: 970-797-1023
www.hucksteplaw.com • info@hucksteplaw.com
P.O. Box 2958 • 223 Elk Avenue, Unit 202B • Crested Butte, CO 81224

May 31, 2017

VIA FACSIMILE

CBOE # 51

Gunnison County Assessor's Office
221 N. Wisconsin Ave, Suite A
Gunnison, CO 81230

EXHIBIT A
Page 1 of 2

RE: 2017 PROPERTY TAX VALUATION APPEAL

To Whom it May Concern:

Our office represents John M. and Marlo C. Pulliam, property owners of 501 Gothic Avenue, Crested Butte, CO 81224, Account No. R071563.

Our Client feels that their 2017 Property Valuation is substantially higher than the actual value of the subject property. After reviewing the 2017 Valuations of similar properties and comparing the valuation per square foot, we found that our Client's property was valued much higher per square foot than any of the similar properties.

We found that the valuation came in above $800.00 per square foot, which is substantially higher than any other similar properties valuations. Additionally, the valuation was completed in June of 2016 and construction of the house was not yet even completed, as construction was completed in February of 2017.

Please reference the attached worksheet, Exhibit A, that demonstrates these discrepancies and our proposed Property Valuation based on these comparisons.

Should you have any questions, please do not hesitate to contact our office.

Sincerely,

HUCKSTEP LAW, LLC

/s/ Aaron J. Huckstep
Aaron J. Huckstep

CBOE #51

EXHIBIT 4
Page 2 of 2

EXHIBIT A TO REAL PROPERTY APPEAL FORM
ACOUNT NO. R071563

COMPARISON OF SURROUNDING PROPERTY CLASSIFICATION AND VALUATION

	Account No.	2014	2016	SqFt	Valuation per SqFt	Classification	Construction Quality	Exterior Condition	Effective Year Built	Sale Date
Subject	**R071563**	**827,830.00**	**2,843,520.00**	**3,230**	880.35	Residential	Very Good	Excellent	2015	

Comp No.	Acct No.	Property Address: Address	Sale Amount	Sq ft	Per Sq Ft	Type of Condo	Quality	Condition	Year Built	Sale Date
1	R043384	401 Gothic Ave	2,175,000.00	2,928	728.84	Residential	Very Good	Very Good	2013	10/4/2016
2	R043565	18 Appaloos RD	1,445,000.00	2,249	642.51	Residential	Very Good	Excellent	2014	4/20/2016
3	R044126	330 Larkspur Loop	935,000.00	2,520	371.03	Residential	Good	Very Good	2013	11/2/2015

Subject Property Analysis:		
Gross Change in Valuation from Prior:		2,015,690.00
Average Valuation per SqFt (Subject:		880.35
Average Valuation per square foot from recent sale:		**580.79**
Construction Quality Comparison:	Similar	
Exterior Condition Comparison:	Similar	
Age Comparison:	Similar	
Proposed Valuation per SqFt:	$	580.79
Proposed Total Valuation:	**$**	**1,875,951.70**

REAL PROPERTY APPEAL FORM

Gunnison County Assessor's Office
221 N. Wisconsin Ave, Suite A
Gunnison, CO 81230

Appeals will be accepted: May 1 - June 1
Postmark deadline June 1 - In Person June 1

Office hours: 9:00 a.m. to 4:00 p.m.
Telephone Number: (970) 641-1085
FAX Number: (970) 641-7920
assessor@gunnisoncounty.org

Required Fields indicated by *

Account Number R071563

* Property Address 501 GOTHIC AVENUE, CRESTED BUTTE, CO 81224

* Owner's Name JOHN M. AND MARLO C. PULLIAM

* Owner's Mailing Address P.O. BOX 547

☐ check if this is owner's new address

* City State Zip CRESTED BUTTE, CO 81224-0547

* Phone - Day: 817-988-3489 Evening: _____

YOU MAY ELECT TO COMPLETE THIS FORM TO APPEAL YOUR PROPERTY VALUATION OR CLASSIFICATION.

REAL PROPERTY VALUATION APPEAL: If you disagree with the "current year actual value" or the classification determined for your property, you may file an appeal by mail or in person with the County Assessor. Please refer to the Notice of Valuation for the deadline dates for filing appeals.

Completing the Real Property Questionnaire will help you determine an estimate of value for your property, which can be compared to the value determined by the Assessor. Colorado law requires consideration of the market approach to value for residential properties (includes apartments) and the cost, market, and income approaches to value for vacant land, commercial, and industrial properties.

DOCUMENTATION - REASON FOR REQUESTING A REVIEW:

The 2017 Property Valuation increased dramatically. Applicant believes the 2017 Valuation is materially and substantially higher than the actual value of the subject property. Please see attached letter and supporting documents.

REAL PROPERTY QUESTIONNAIRE

ATTACH ADDITIONAL DOCUMENTS AS NECESSARY.

MARKET APPROACH: This approach to value uses sales from the **appropriate time period** to determine the actual value of your property. The following items, if known, will help you estimate the market value of your property. If available, attach a copy of any appraisal or written estimate of value. Have similar properties in your immediate neighborhood sold?

DATE SOLD	PROPERTY ADDRESS	SELLING PRICE
	See EXHIBIT A	

Based on these sales and accounting for differences between sold properties and your property, state the value of your property.

$ **1,875,951.70**

COST APPROACH: (USE FOR NON-RESIDENTIAL PROPERTIES ONLY) This approach to value uses replacement construction costs from the appropriate time period to determine the value of your property. The following items, if known, will help you estimate the replacement cost of your property.

Year Built _____ Builder _____ Original Cost of Construction _____

List all changes made to your property prior to January 1 of the current year (i.e. remodeling of storefront; expansion of storage area; addition to parking, service or manufacturing area.)

DATE	DESCRIPTION OF CHANGE	COST

Is your structure in typical condition for its age? _____

If not, why ? _____

Based on the replacement cost of construction and of any changes, including depreciation, state the total value of your property:

$ _____

INCOME APPROACH: (USE FOR NON-RESIDENTIAL PROPERTIES ONLY.) This approach to value converts economic net income from the appropriate time period into present worth.

If your property was rented or leased, attach operating statements showing rental and expense amounts for this property. Indicate square foot rental rate for all tenants who negotiated leases. (Attach rent schedule.)
If known, list rents of comparable properties.

If available, attach operating statements showing rental and expense amounts for comparable properties.
If an appraisal using the income approach was conducted, please attach.

*** FINAL ESTIMATE OF VALUE:** $ _____

AGENT ASSIGNMENT: I authorize the below-named agent to act on my behalf regarding the property tax valuation of the property described herein for the year 2017.

Agent's Name (please print): Huckstep Law Telephone Number: 970-349-2009

Please mail all correspondence regarding this protest
to the above-named agent at the following address: HUCKSTEP LAW PO BOX 2958, CRESTED BUTTE, CO 81224

Owner's Signature: _____ Date: May 30 2017

Indicate name and telephone number for a person the Assessor may contact if an on-site inspection is necessary:

VERIFICATION: I, the undersigned owner or agent of this property, state that the information and facts contained herein and on any attachment constitute true and complete statements concerning the described property.

* Signature _____ * Date 5.30.17

HUCKSTEP LAW LLC
Business • Real Estate • Land Use

P: 970-349-2009 • F: 970-797-1023
www.hucksteplaw.com • info@hucksteplaw.com
P.O. Box 2958 • 223 Elk Avenue, Unit 202B • Crested Butte, CO 81224

May 31, 2017

VIA FACSIMILE

Gunnison County Assessor's Office
221 N. Wisconsin Ave, Suite A
Gunnison, CO 81230

RE: 2017 PROPERTY TAX VALUATION APPEAL

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Please reference the attached worksheet, Exhibit A, that demonstrates these discrepancies and our proposed Property Valuation based on these comparisons.

Should you have any questions, please do not hesitate to contact our office.

Sincerely,

HUCKSTEP LAW, LLC

*/s/ Aaron J. Huckstep*_____
Aaron J. Huckstep

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
R071563	2017	200	3255-031-06-014

PROPERTY OWNER	LEGAL DESCRIPTION
1268 1 AV 0.373 **<5>**1/1**G50*****AUTO**5-DIGIT 81201 PULLIAM JOHN M PO BOX 547 CRESTED BUTTE CO 81224-0547	LOTS 17-19 BLK 12 CRESTED BUTTE #631727

PROPERTY CLASSIFICATION	PRIOR YEAR ACTUAL VALUE as of June 30, 2014	CURRENT YEAR ACTUAL VALUE as of June 30, 2016	+ OR - CHANGE
Residential	827,830	2,843,520	+2,015,690
TOTALS	$827,830	$2,843,520	+$2,015,690

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
Single Fam.Res.-Land	Residential	0.22

ELECTRICITY:	Installed
SEWER:	Central Installed
WATER:	Domestic Installed
SITE ACCESS:	Paved Access
	Year Around Govt Maintained

OTHER ATTRIBUTES:
- Scenic Or Above Average Views
- Over Sized Lot

SUBDIVISION:
- Crested Butte (Town Of)

PRIMARY IMPROVEMENT

OCCUPANCY TYPE:	Single Family Residential
BUILDING DESCRIPTION:	Conventional
CONSTRUCTION QUALITY:	Very Good
EXTERIOR CONDITION:	Excellent
EFFECTIVE YEAR BUILT:	2015
PERCENT COMPLETE:	100%
ABOVE GRADE LIVING AREA:	3,230 sq ft
BASEMENT:	
GARAGE:	
TOTAL IMPROVEMENTS ON ACCOUNT:	2
CONDOMINIUM:	

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GNN-XKLCVJFQ

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

EXHIBIT A TO REAL PROPERTY APPEAL FORM
ACOUNT NO. R071563

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Exterior Condition Comparison:	Similar	
Age Comparison:	Similar	
Proposed Valuation per SqFt:	$	580.79
Proposed Total Valuation:	**$**	**1,875,951.70**

October 2, 2017

Gunnison County
200 E. Virginia Ave, Suite 104
Gunnison, CO 81230

RE: LETTER OF AUTHORIZATION

To Whom it May Concern:

I am the owner of real property located at 501 Gothic Avenue, Crested Butte, CO 81224, Acct #: R071563, Lots 17-19 BLK 12 Crested Butte #631727.

Attorney Aaron J. Huckstep will be representing our interests in the appeal process. Please contact him, or his Paralegal, Kaitlyn Archambault, directly with respect to the Appeal.

John Pulliam