Received
County Administration
9/14/17

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 # 18

ACCOUNT NUMBER	TAX YEAR	TAX AREA	PARCEL NUMBER
R044256	2017	100	3701-362-28-006

PROPERTY OWNER	LEGAL DESCRIPTION
SW VENTURES LLC PO BOX 2751 CRESTED BUTTE, CO 81224-2751	LOT 73 VANTUYL VILLAGE SUBDIVISION #573052

PROPERTY CLASSIFICATION	PROPERTY OWNER'S ESTIMATE OF VALUE	ASSESSOR'S VALUATION	
		ACTUAL VALUE PRIOR TO REVIEW	ACTUAL VALUE AFTER REVIEW
Vacant		66,210	66,210
TOTALS		$66,210	$66,210

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:

CBOE # 18

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.) LOT 73

$ 29,795

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.)

See Consolidated Appeal Spreadsheet

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.

Alan Wade	503-720-7511	9-11-17
Signature	Telephone Number	Date

*Attach letter of authorization signed by property owner.

This is our Consolidated Appeal Spreadsheet,

CBOE # 18

EXHIBIT A
Page 1 of 1

2017 Property Tax Appeal - Gunnison County Board of Equalization

Tax Payer SW Ventures LLC by Karen Stock member, po box 2751, Crested Butte CO 81224 , email karenstock@highmountainconcepts.com Phone 970.349.5261
Tax Payer Alan Wade & Lisa Biddiscombe-Wade , po box 342 Washougal WW 98671 , email alanwade80@gmail.com, phone 503.720.7511

Submitted to Gunnison County Board of Equalization via certified mail sent 9-12-2017.

This appeal is for all of the tax accounts listed below which together comprise the vacant land for Affordable Housing in the Van Tuyl Village subdivision in Gunnison Colorado

Overview and basis for appeal:

While the entire Gunnison Valley is aware of the serious need to create affodable housing in our valley, recent actions taken by two of our local government agencies have actually hurt the ability of the private sector to create the housing. The City of Gunnison, despite objections from the building community, chose to mandate that individual sprinkler systems be installed in townhomes, despite the use of proven wall systems that slow the spread of fire, and despite the presence of smoke alarms and a nearby Fire Department. This mandate requires substantial cost and ongoing maintenance expense for what is intended to be " Affordable Housing". This decision should be recinded by the City of Gunnison. Support by the BOE to influence the recision of the costly new Building code requirement would be appreciated.

The Gunnison County Assessor has determined to remove "present worth discounting" from our vacant land and cause us to lose the statutory benefit for developers that lowers property taxes on unbuilt land. We met with the Assessor's office to question the Notice of Valuation which tripled our tax value at 1-1-2017 and they were very pleasant in explaining that they had correctly followed the formula for calculating the "Percent Complete" of the Van Tuyl Subdivision. They shared with us the Real Property Valuation Manual for the State of Colorado and how they reached their percent complete calculation.
We did not receive a copy of their calculation, but it results in their determination that the Van Tuyl Subdivision is over 80% complete.
Once a Subdivision is determined to be 80% complete, then the "present worth discounting" for the subdivision vacant land is removed.

We request that the BOE determine that an appropriate valuation calculation for our " competitive environment" could be to consider our project as if it was a PUD as described in the Property Valuation Manual. The Van Tuyl Village as originally platted contained 61 single family lots, 18 multifamily lots and one large commercial lot that was subsequently replatted into several more lots and would thus not be included in the percent complete calculation. As a PUD, the project at 1-1-2017 would have 25 units being built out of a total of 94 planned units, 27% complete. We plan to build 12 units per year until the project is completed , so to grant our appeal will result in a few more years of "present worth discounting"

In conclusion:

We ask that the BOE direct that the Assesor's Office reinstate a 73% "present worth discount" as of 1-1-2017 for the remaining vacant land in the Van Tuyl Subdivision and require the " as if a PUD" calculation be used in future years.

Our efforts to restart the Van Tuyl Village Affordable Housing project after moth balling the project for 8 years have been met with new regulations that have substantially increased construction and maintenance costs. We have also had our statute created developer benefit for holding vacant land eliminated by the County Assessor despite our supportable objection and replacement calculation.
The Board of Equalization has an opportunity to support Affordable Housing by supporting our appeal and by contibuting support to influence the recision of the fire system building code recently adopted by the City of Gunnison.

Thank you for your consideration of our appeal. Karen Stock and Alan Wade members of SW Ventures LLC the Developer of Van Tuyl village Affodable Housing.

Taxpayer	Account #	Description	Actual value June 2014	Proposed Actual value June 2016	Change	Tax Payer Estimate of value
SW Ventures	R044256	lot 73 300 Joseph lane	22,880	66,210	43,330	29,795
SW Ventures	R044257	lot 74 301 Joseph lane	40,030	115,870	75,840	52,142
Biddiscombe-Wade	R044245	lot 62 301 Van Tuyl circle	22,880	66,210	43,330	29,795
Biddiscombe-Wade	R044246	lot 63 303 Van Tuyl circle	34,310	99,320	65,010	44,694
Biddiscombe-Wade	R044248	lot 65 304 Tyler lane	40,030	115,870	75,840	52,142
Biddiscombe-Wade	R044249	lot 66 302 Tyler lane	22,880	66,210	43,330	29,795
Biddiscombe-Wade	R044250	lot 67 300 Tyler lane	34,310	99,320	65,010	44,694
Biddiscombe-Wade	R044251	lot 68 301 Tyler lane	34,310	99,320	65,010	44,694
Biddiscombe-Wade	R044252	lot 69 303 Tyler lane	28,590	82,770	54,180	37,247
Biddiscombe-Wade	R044253	lot 70 305 Tyler lane	28,590	82,770	54,180	37,247
Biddiscombe-Wade	R044254	lot 71 304 Joseph lane	34,310	99,320	65,010	44,694
Biddiscombe-Wade	R044255	lot 72 302 Joseph lane	34,310	99,320	65,010	44,694
			314,520	910,430	595,910	409,694

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Gunnison County
COLORADO

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CBOE #19

ACCOUNT NUMBER	TAX YEAR	TAX AREA	PARCEL NUMBER
R044257	2017	100	3701-362-27-001

PROPERTY OWNER	LEGAL DESCRIPTION
SW VENTURES LLC PO BOX 2751 CRESTED BUTTE, CO 81224-2751	LOT 74 VANTUYL VILLAGE SUBDIVISION #573052

PROPERTY CLASSIFICATION	PROPERTY OWNER'S ESTIMATE OF VALUE	ASSESSOR'S VALUATION	
		ACTUAL VALUE PRIOR TO REVIEW	ACTUAL VALUE AFTER REVIEW
Vacant		115,870	115,870
TOTALS		$115,870	$115,870

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Lot 74

$ 52,142

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.)

See Consolidated Appeal Spread sheet

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.

Alan Wade	503-720-7511	9-11-17
Signature	Telephone Number	Date

*Attach letter of authorization signed by property owner.

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