

**GUNNISON COUNTY BOARD OF EQUALIZATION
MEETING MINUTES
October 10, 2017**

The October 10, 2017 Board of Equalization meeting was held in the Board of County Commissioners Meeting Room in the Gunnison County Courthouse at 200 East Virginia Avenue, Gunnison. Present were:

Phil Chamberland, Chairperson
John Messner, Commissioner

Jonathan Houck, Vice-Chairperson
Josh Ost, Clerk to the Board

Senior Assessment Analyst William Spicer and others were present and participated as indicated in the text.

NOTICE: The Petitioner's and Assessor's exhibits for each case are located in their individual Board of Equalization files.

CALL TO ORDER: Chairperson Chamberland called the October 10, 2017 meeting of the County Board of Equalization to order at 1:31 pm. Chairperson Chamberland explained the roles, rights and responsibilities of the Board and the Petitioner during each hearing where a Petitioner and/or a Petitioner's representative was present, either in person or via telephone.

CBOE #39; Sunspace 1 LLC

Assessor's Case: SAA Spicer described the location and the attributes of the property. He stated the condition has been listed as fair and he explained the other properties that the subject property was compared too. SAA Spicer described the leaking atrium within the building.

Petitioner's Case: The petitioner could not be reached by telephone.

Moved by Commissioner Houck, seconded by Commissioner Messner, to deny CBOE #39. Motion carried unanimously.

CBOE #12; Del Tredici Living Trust

Assessor's Case: SAA Spicer described the property location. He explained the building that this property is located in. SAA Spicer stated this property was in average condition and explained the model used to come up with an equivalent square footage for properties like this one. SAA Spicer stated there were three sales from this complex during the allowed time period. He stated that Tully's restaurant opened after the sales occurred and could have an impact to the value of the property and may warrant a lower valuation.

Petitioner's Case: The petitioner was present for the discussion. Ms. Del Tredici stated that the restaurant is open 7 days a week and often has live music. She stated her unit was on the market and did not sell due to those not wanting to be located next to the restaurant. The Board discussed the other properties within the building and area that would also be affected by the restaurant.

Moved by Commissioner Houck, seconded by Commissioner Messner, to adjust the value of CBOE #12 to \$219,820. Motion carried unanimously.

CBOE #03; CB202 LLC

Assessor's Case: SAA Spicer explained the location of the property and the condition. He explained the new criteria used to value this units during this appraisal cycle. SAA explained the sales of condos within the same building during the allowed timeframe.

Petitioner's Case: The petitioner participated by telephone. He explained the sales he used within Mountaineer square to compare his property to. He also stated that the price per square foot the Assessor used was time adjusted. The Board asked the petitioner why he felt his property would not sell for \$500,000 when two of the petitioner's comparable sales sold for around that price. The Petitioner explained his would not have sold for that much at June 30, 2016 and his property is on different floors than those sales. Commissioner Houck stated that

the responsibility of the Board of Equalization to make sure the valuations are applied equitable across the area and he feels that the Assessor did do that.

Moved by Commissioner Messner, seconded by Commissioner Houck, to deny CBOE #03.
Motion carried unanimously.

CBOE #06; Essinger

Assessor's Case: SAA Spicer explained the property location and condition classification of this property. He reported on the other sales in this building that the petitioned property was compared to.

Petitioner's Case: The petition was not present for the discussion.

Moved by Commissioner Messner, seconded by Commissioner Houck, to deny CBOE #06.
Motion carried unanimously.

CBOE #07; Crow

Assessor's Case: SAA Spicer explained the property's location and attributes. SAA Spicer explained some of the sales that were used to help value this property. Commissioner Houck asked why, stating from the petitioner's exhibits, this property went up in value when the others within the same complex went down. SAA Spicer stated that this unit has been remodeled and that it may have not been picked up within their inventory. This may lead to a better quality classification for this property versus the others. The Board discussed the different causes for valuation changes within the building.

Petitioner's Case: The petitioner was not present for the discussion.

Moved by Commissioner Messner, seconded by Commissioner Houck, to deny CBOE #07.
Motion carried unanimously.

CBOE #10; Equirent LLC

Assessor's Case: SAA Spicer explained the property characteristics and the location of this property within Mountaineer Square. He stated that even though this property is on the 4th floor, it doesn't mean it has great views. SAA Spicer described the three sales within Mountaineer Square that this property was compared to.

Petitioner's Case: The petitioner was not present for the discussion.

Moved by Commissioner Houck, seconded by Chairperson Chamberland, to deny CBOE #10.
Motion carried unanimously.

BREAK: The County Board of Equalization went on break at 2:51 pm and returned at 3:04 pm.

The Assessor brought two personal property declarations from local businesses that had filed late and need to be adjusted because they added personal property. As well as some property classifications from vacant to residential and properties that are not being used as agriculture endeavors anymore.

Commissioner Houck was not present for the following motions.

Moved by Chairperson Chamberland, seconded by Commissioner Messner to adjust the value on account P053050 from \$14,300 to the corrected value of \$20,490. Motion carried.

Moved by Chairperson Chamberland, seconded by Commissioner Messner to adjust the value on account P051883 from \$31,230 to the corrected value of \$59,960. Motion carried.

Moved by Chairperson Chamberland, seconded by Commissioner Messner to change the classification of accounts R014973, R014972, R071241, R043785, R044428, R041999, R043677, R012661, R045325 and R072186 from vacant to residential classification. Motion carried.

Commissioner Houck was present for the following motion.

Moved by Chairperson Chamberland, seconded by Commissioner Houck to change the classification from agricultural to vacant or residential as appropriate on accounts R070639, R070640, R070641, R070642, R070643, R012839, R012840, R071016, R071017, R032918,

R033143, R071746, R011427, R012070, R032890, R008231 and R072026. Motion carried unanimously.

CBOE #42; Westwall A204 LLC

Assessor's Case: SAA Spicer explained the property attributes and location. He explained that the view from the property should be classified as an average view not as a good view. The Assessor recommended a new valuation of \$803,300 to reflect the average view. SAA Spicer explained the sales from Westwall Lodge that this property was compared to.

Petitioner's Case: The petitioner participated by telephone. He stated he believed that unit A302 is most comparable to his property out of the examples given by the Assessor's Office. The petitioner explained the similarities between his property and unit A302. The petitioner felt the other two examples are not fair comparisons to his property due to their characteristics. He also provided the Board with additional sales he felt were better comparisons to the petitioned property. The Petitioner asked if there could be a change in classification of quality of his unit based on the fact he does not have vaulted ceilings and wood floors. SAA Spicer stated that it would be difficult to change the classification for these items due to lack of data.

Moved by Chairperson Chamberland, seconded by Commissioner Houck, to adjust the value of CBOE #42 to \$803,300. Motion carried unanimously.

CBOE #45; McCleary

Assessor's Case: SAA Spicer explained the property characteristics and location. He discussed the three examples of the sales used to help value this property. This property is listed as having good views and average access due to the building not having an elevator.

Petitioner's Case: The petitioner participated by telephone. Ms. McCleary stated that her property is one of the few in the complex that have not been renovated. She is not able to short term rent her property because of the property condition and has had to move to long term rentals. She also stated her unit is smaller than most of the units in the building. The Board agreed there was a compelling argument to change the condition to below average.

Moved by Commissioner Chamberland, seconded by Commissioner Houck, to adjust the value of CBOE #45 to \$151,960. Motion carried unanimously.

CBOE #71; Harwood & Pacific Corp (Rep: Ryan LLC)

Assessor's Case: SAA Spicer described the location and attributes of the property. The interior unit quality and condition is listed as average. He explained the examples of sales that were used to value this property.

Petitioner's Case: The petitioner's agent could not be reached by telephone.

Moved by Commissioner Messner, seconded by Commissioner Houck, to deny CBOE #71. Motion carried unanimously.

CBOE #75; O'Reilly Automotive Stores Inc. (Rep: Ryan LLC)

Assessor's Case: Appraiser Bob Blackett was present for the discussion and explained when this property was built and the size of the building and land size. He stated it was in excellent condition due to new construction. Appraiser Blackett described three examples of sales that this property was compared to.

Petitioner's Case: The petitioner's agent could not be reached by telephone.

Moved by Commissioner Messner, seconded by Commissioner Houck, to deny CBOE #75. Motion carried unanimously.

CBOE #53-70; Boxer F2 LP (Rep: Ryan LLC)

Assessor's Case: SAA Spicer explained that all the location of the units and that a stipulation agreement had been reached for new values for these properties. He described the reason for the new values in the stipulation and how the values were reached.

Petitioner's Case: The petitioner's agent could not be reached by telephone.

Moved by Chairperson Chamberland, seconded by Commissioner Houck, to adjust the values of CBOE #53-70 to the stipulated values listed as additional text within the minutes. Motion carried unanimously.

CBOE #214; CWC Holdings LLC

Assessor's Case: Appraiser Bob Blackett was present for the discussion and explained the location of this building. He explained the sales used to value this property as well as the addition and remodeling of one of the properties that could not be taken into account.

Petitioner's Case: The petitioner could not be reached by telephone.

Moved by Commissioner Messner, seconded by Commissioner Houck, to deny CBOE #214. Motion carried unanimously.

ADJOURN: **Moved** by Commissioner Houck to adjourn the meeting. The October 10, 2017 meeting of the Board of Equalization adjourned at 4:38 pm.

Phil Chamberland, Chairperson

Jonathan Houck, Vice-Chairperson

John Messner, Commissioner

Minutes Prepared By:

Josh Ost, Deputy County Clerk

Attest:

Kathy Simillion, County Clerk

GUNNISON COUNTY BOARD OF EQUALIZATION INCLUSION INTO MINUTES

ACCOUNT #	OWNER	SHORTLEGAL	2017 ACTUAL	PROPOSED
R044709	BOXER F2 LP	UNIT C-101 ELEVATION A PLANNED COMMUNITY #618414	\$750,660	\$555,490
R044710	BOXER F2 LP	UNIT C-102 ELEVATION A PLANNED COMMUNITY #618414	\$962,430	\$712,200
R044711	BOXER F2 LP	UNIT C-103 ELEVATION A PLANNED COMMUNITY #618414	\$706,530	\$522,830
R044712	BOXER F2 LP	UNIT C-104 ELEVATION A PLANNED COMMUNITY #618414	\$167,470	\$123,930
R044713	BOXER F2 LP	UNIT C-201 ELEVATION A PLANNED COMMUNITY #618414	\$266,750	\$197,400
R044714	BOXER F2 LP	UNIT C-202 ELEVATION A PLANNED COMMUNITY #618414	\$469,120	\$347,150
R044715	BOXER F2 LP	UNIT C-203 ELEVATION A PLANNED COMMUNITY #618414	\$754,340	\$558,210
R044716	BOXER F2 LP	UNIT C-204 ELEVATION A PLANNED COMMUNITY #618414	\$196,670	\$145,540

R044701	BOXER F2 LP	UNIT C-ML06 ELEVATION A PLANNED COMMUNITY #618414	\$1,113,440	\$823,950
R044702	BOXER F2 LP	UNIT C-ML07 ELEVATION A PLANNED COMMUNITY #618414	\$396,670	\$293,540
R044703	BOXER F2 LP	UNIT C-ML08 ELEVATION A PLANNED COMMUNITY #618414	\$1,117,240	\$826,760
R044704	BOXER F2 LP	UNIT C-ML09 ELEVATION A PLANNED COMMUNITY #618414	\$785,380	\$581,180
R044698	BOXER F2 LP	UNIT C-P101 ELEVATION A PLANNED COMMUNITY #618414	\$822,800	\$608,870
R044699	BOXER F2 LP	UNIT C-P102 ELEVATION A PLANNED COMMUNITY #618414	\$825,520	\$610,880
R044705	BOXER F2 LP	UNIT C-P202 ELEVATION A PLANNED COMMUNITY #618414	\$424,180	\$313,890
R044706	BOXER F2 LP	UNIT C-P204 ELEVATION A PLANNED COMMUNITY #618414	\$1,242,000	\$919,080
R044707	BOXER F2 LP	UNIT C-P205 ELEVATION A PLANNED COMMUNITY #618414	\$811,000	\$600,140
R044708	BOXER F2 LP	UNIT C-P206 ELEVATION A PLANNED COMMUNITY #618414	\$421,890	\$312,200