

**GUNNISON COUNTY BOARD OF EQUALIZATION
MEETING MINUTES
October 11, 2017**

The October 11, 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 11, 2017 meeting of the County Board of Equalization to order at 8:30 am. 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 #18-19; SW Ventures LLC
CBOE #20-29; Biddiscombe**

Assessor's Case: SAA Spicer started by explaining what present worth discounting is to the Board. He explained that lots within the Van Tuyl subdivision are still subject to present worth discounting. SAA Spicer explained how the value for the lots were determined. The current present worth discount this year for these lots is approximately 67%. The absorption period was also reduced for these properties leading to the increase in value over the previous year. The absorption period also must be applied to all properties on the plat.

Petitioner's Case: Karen Stock was present for the discussion and Mr. Wade participated by telephone. Mr. Wade asked if the subdivision was not approved in one single plat if the discounting could be different. The Assessor's office stated it could but it was not so it can't be calculated different. Mr. Wade stated he believes the number of buildable units needs to be lowered by two to a total of 94 units. He explained the spreadsheet he submitted to the Board. The Board discussed if these lots could be valued different from the others on the plat. SAA Spicer stated that it may be more advantageous to look at the underlying values instead of separating the properties on the plat and raising the absorption period. The Board discussed a possible 25% discount in the values. The Board directed the Assessor's Office staff to take the reduction and come back with the calculated values at a later date.

CBOE #36-37; Kozlowski

Assessor's Case: SAA Spicer explained the two properties location and attributes that are under appeal. He explained sales examples that these properties were compared to. SAA Spicer stated that there is a minor structure on one of the properties and asked the petitioner on how that is being used as it may make the property eligible for residential classification.

Petitioner's Case: The petitioner was present for the discussion. Mr. Kozlowski stated that his neighbor pastures horses on his land. There is no lease currently in place but it would be something he would look into. Mr. Kozlowski stated that he did not believe the sales used are very good comparison to his property and gave some properties that were more similar to his property. The Assessor's Office asked if there has been a verbal lease with the neighbor for the use of the pasture. Mr. Kozlowski stated that he has had a verbal agreement for a few years. The Assessor's office stated if his neighbor would sign an affidavit stating this, there may be the possibility of reclassifying the property as agricultural use. This action was tabled until a recommendation from the Assessor's Office can be given.

CBOE #41; Sharkey

Assessor's Case: SAA Spicer explained the location of this property and the sales examples used to compare and value this property. He explained some of the adjustments in value that were applied to this property.

Petitioner's Case: The petitioner participated by telephone. Mr. Sharkey stated that his property has been valued as all properties around his for the last several years until this year. He explained some of the properties around his and how they compare to his. Mr. Sharkey felt that the classification of the views from his property was incorrect. SAA Spicer stated that the view attribute was recently added to this and other properties to get a better valuation. There may be variation in view attributes from property to property even neighboring.

Moved by Commissioner Houck, seconded by Commissioner Messner, to deny CBOE #41. Motion carried unanimously.

CBOE #72; Zuni III Trust (Rep: Ryan LLC)

Assessor's Case: SAA Spicer explained the property attributes as well the views and access classifications. He also provided sales examples this property was compared to.

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

Moved by Commissioner Houck, seconded by Commissioner Messner, to deny CBOE #72. Motion carried unanimously.

CBOE #73-74; Barbier (Rep: Ryan LLC)

Petitioner's Case: The petitioner's agent asked for an administrative denial in an email dated 10/6/2017.

Moved by Commissioner Messner, seconded by Commissioner Houck, to deny CBOE #73 and #74. Motion carried unanimously.

BREAK: The County Board of Equalization went on break at 10:03 am and returned at 10:14 am.

CBOE #04; Morgan

Assessor's Case: SAA Spicer explained the location and characteristics of the property. It has been recently used as a long term camp site. It has been adjusted to steep classification instead of waste classification. The Assessor's Office recommends lowering the value due to being unable to build on.

Petitioner's Case: The petitioner participated by telephone. Mr. Morgan stated after speaking with the County, he was told he could only short term camp on the property. He stated that all trailers and buildings on the property are used for storage.

Moved by Commissioner Houck, seconded by Commissioner Messner, to adjust the value CBOE #04 to \$46,160. Motion carried unanimously.

CBOE #01; Newman

Assessor's Case: SAA Spicer explained the property location and the size of the parcel. He explained there is an access easement to this property through a neighboring property. SAA Spicer stated there was in an error in the Assessors records that was causing a property to be overvalued that is not under appeal. He explained the recommendation of the lowering of the value.

Petitioner's Case: The petitioner participated by telephone. Mr. Newman stated he filed his appeal due to the land attributes of being steep and rocky. He discussed the access to his property and the easements with the other properties. Mr. Newman stated because of this his access closer to poor than fair as the Assessor states.

Moved by Commissioner Houck, seconded by Commissioner Messner, to retain the value CBOE #01 and change the classification to residential. Motion carried unanimously.

Moved by Chairperson Chamberland seconded by Houck to change value of R011677 from \$553,620 to \$492,060. Motion carried unanimously.

CBOE #33; Dormeier

Assessor's Case: SAA Spicer explained the size of the property and the current use. He presented the sales that were used to value this property and the adjustment that was made for the views. The subject property was one of the sales that were used in the sales array during the time frame.

Petitioner's Case: The petitioner participated by telephone. Mr. Dormeier stated this was a 69% increase from his last assessment. He stated he bought the land in 2013 for \$30,000. The property has been for sale and he has no offers so far.

Moved by Commissioner Houck, seconded by Commissioner Messner, to deny CBOE #33. Motion carried unanimously.

CBOE #84; Frostline LTD (Rep: Bruce Eppinger)

Assessor's Case: SAA Spicer explained the location of the property and described the buildings on the property including the accessory dwelling. He stated it was in average condition. The sales examples were presented that were used to value this property.

Petitioner's Case: The petitioner was present for the discussion. Mr. Eppinger stated the Assessor's listing of lot size was incorrect. The Assessor agreed with this statement and recommended the land value be lowered. He went through the sales that his property was compared to and the ones that he felt would be most comparable. Because of the accessory dwelling this property is less desirable. Mr. Eppinger presented the listing history of the property to the Board. The only offer that had been received was for \$445,000. The Assessor's Office agrees that the accessory dwelling make the property less desirable and might justify a lower valuation.

Moved by Commissioner Messner, seconded by Commissioner Houck, to adjust the value of CBOE #84 to \$441,740. Motion carried unanimously.

CBOE #85-92; Eppinger IX LTD

Assessor's Case: SAA Spicer described the townhome units and stated all units are not exactly the same but very similar. Mr. Eppinger stated these properties are condos not townhomes. SAA Spicer described what makes units townhomes versus condos. He described the size of the units and the conditions. SAA Spicer presented the sales examples used to help value these units.

Petitioner's Case: The petitioner was present for the discussion. Mr. Eppinger gave his presentation stating the loss of square footage for stairs in a 3 story unit that had not been factored in. He stated that almost 100 square feet are lost with the stairs in those units. Mr. Eppinger stated that he purchased the property during the allowed time period and the property needs extensive exterior renovation to bring up the value.

Moved by Commissioner Houck, seconded by Commissioner Messner, to deny CBOE #85 through #92. Motion carried unanimously.

CBOE #16; Heasley

Assessor's Case: SAA Spicer explained the location of the property and access. There is a small building on the property. This property has been reclassified to residential from vacant recently due to the building on the property.

Petitioner's Case: The petitioner was present for the discussion. Mr. Heasley stated he is pursuing agricultural status and would like this parcel to be reclassified as vacant. The building on the property is not being used in a residential manner. The Assessor recommends valuing the building as a finished shed therefore lowering the value but reclassifying the land to vacant.

Moved by Commissioner Houck, seconded by Commissioner Messner, to adjust the value of CBOE #16 to \$80,260 and reclassify the property to vacant. Motion carried unanimously.

CBOE #47; Moon Butte View LLC (Rep: Aaron Huckstep)

Assessor's Case: SAA Spicer explained the unit that is being petitioned. He explained the land size and the accessory dwelling unit that has no residential uses. He explained the examples of

sales this property was compared to including the subject property that sold during the time frame.

Petitioner's Case: The petitioner's agent Aaron Huckstep was present for the discussion. Mr. Huckstep asked how the time adjusted sales prices are calculated. SSA Spicer explained this to the Board and Mr. Huckstep. Mr. Huckstep provided example sales that would be more comparable to this property. Chairperson Chamberland asked how many sales are in the array that was used. SAA Spicer stated there were more than 200 sales used.

Moved by Commissioner Messner, seconded by Commissioner Houck, to deny CBOE #47. Motion carried unanimously.

CBOE #51; Pulliam (Rep: Aaron Huckstep)

Assessor's Case: SAA Spicer explained the size of the building on this property. He stated the examples are of similar quality and condition and presented these to the Board. SAA Spicer stated the accessory dwelling on this property is restricted for no residential use.

Petitioner's Case: The petitioner's agent Aaron Huckstep was present for the discussion. Mr. Huckstep stated he would like to contrast this property with the Assessor's example #3. The property is valued very high, likely one of the highest percentage within the Town of Crested Butte.

Moved by Commissioner Messner, seconded by Commissioner Houck, to deny CBOE #51. Motion carried unanimously.

BREAK: The Board of Equalization took a lunch break at 12:29 pm and returned at 1:16 pm

CBOE #76; RFM CBUTTE LLC (Rep: Ryan LLC)

Assessor's Case: SAA Spicer explained the property location, quality and size. This property was a sale during the time frame. SAA Spicer also gave other examples that would be comparable to 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 #76. Motion carried unanimously.

CBOE #15; Steele

Assessor's Case: SAA Spicer described the property location and the size of the building and lot. He stated it is of average condition. This property was a sale in the allowed time frame. SAA Spicer explained the example sales that were used to value this property.

Petitioner's Case: The petitioner participated by telephone. Mr. Steele presented the sales he feels better compare to his property. They are all located on the same street as his property. Mr. Steele discussed why he felt these sales are better suited to value his property. SAA Spicer explained that there are many sales used to value properties including the ones the petitioner listed.

Moved by Commissioner Houck, seconded by Commissioner Messner, to deny CBOE #15. Motion carried unanimously.

CBOE #40; John and Brenda Ryan Living Trust

Assessor's Case: SAA Spicer explained the property location and size of the complex. He described the sales examples that were in part used to value this property. The Assessor's Office proposed a new value of this property based on the sale of the neighboring property of \$472,840 due to the smaller land area.

Petitioner's Case: The petitioners participated by telephone. Mr. Ryan stated he feels the neighboring property is not a comparable because of the type of building.

Moved by Commissioner Houck, seconded by Commissioner Messner, to adjust the value of CBOE #40 to \$472,840. Motion carried unanimously.

CBOE #46; 130 Gothic LLC (Rep: Tom Dill)

Assessor's Case: SAA Spicer explained the property location, the renovation to the building and addition. The quality of construction is rated as good and fair on the accessory dwelling. The sales examples were presented and discussed with the Board.

Petitioner's Case: The petitioner's agent Tim Dill participated by telephone. Mr. Dill stated the property owner believes the market value is too high for this property compared to the ones it had been compared to. The petitioner believes this property does not have the high quality view attributes as the Assessor lists. The quality of this property versus the comparable properties was discussed.

Moved by Commissioner Houck, seconded by Commissioner Messner, to deny CBOE #46. Motion carried unanimously.

CBOE #32; Tocher

Assessor's Case: SAA Spicer described the location and size of the building on the property. He stated it was rated as good quality of construction and average on the accessory dwelling. Three examples out of the sales array this property was compared to were presented to the board.

Petitioner's Case: The petitioner participated by telephone. Mr. Tocher discussed the comparable properties he submitted to the Board. All of the properties he submitted sold during the allowed time frame. SAA Spicer explained the time period the Assessor's Office used for sales to compare this property to.

Moved by Commissioner Messner, seconded by Commissioner Houck, to deny CBOE #32. Motion carried unanimously.

CBOE #13; Perkins

Assessor's Case: SAA Spicer described the property size, location and an accessory garage living unit. Three examples out of the sales array this property was compared to were presented to the board and discussed. The Assessor's Office recorded a lower value due to the assessor dwelling not raising the value of the property as initially thought.

Petitioner's Case: The petitioner participated by telephone. Mr. Perkins stated the condition of his property is not comparable to those examples the Assessor used. All of the example properties are better than his and smaller which he felt are more expensive to build. Mr. Perkins discussed the sales he used to come to the value he felt was more appropriate for his property.

Moved by Commissioner Messner, seconded by Commissioner Houck, to adjust the value of CBOE #13 to \$743,810. Motion carried unanimously.

CBOE #30; Revior

Assessor's Case: SAA Spicer gave a description of the property with the size of the property and that the property has year round access. The sales examples were presented and discussed with the Board.

Petitioner's Case: The petitioner was present for the discussion. Mr. Revior presented pictures of his property to the Board to show he does not have year round access to the residence on the property. The Board stated that because this property borders Highway 92 it does have access year round, it is up to the property owner to maintain their own driveway.

Moved by Commissioner Houck, seconded by Commissioner Messner, to deny CBOE #30. Motion carried unanimously.

BREAK: The County Board of Equalization went on break at 3:09 pm and returned at 3:26 pm.

CBOE #31; Hernandez Family Trust

Assessor's Case: SAA Spicer explained the size of the property and the location. There is a structure on the property classified as residential. SAA Spicer stated that the structure on the

property is not in fact used as a residential structure. The Assessor recommends that the value be lowered because of the structure being used as a shed.

Petitioner's Case: The petitioner was present for the discussion. Mr. Hernandez stated the structure on the property is not used as residential, it is being used for storage and presented photos to the Board showing the use.

Moved by Commissioner Messner, seconded by Commissioner Houck, to adjust the value of CBOE #31 to \$9,480 and change the classification of the entire property to agricultural. Motion carried unanimously.

CBOE #17; Fisher

Assessor's Case: SAA Spicer stated this property was recently inspected and the condition should be changed from good to average. Therefore the value is recommended to be lowered. The examples out of the sales array that were used to help value this property were presented to the board and discussed.

Petitioner's Case: The petitioner participated by telephone. Mr. Fisher presented and discussed the properties he used to compare his property to. He stated there is some work that needs to be done to the property that should lower the value even more. SAA Spicer discussed the properties the petitioner presented and how they are valued in comparison to the subject property.

Moved by Commissioner Houck, seconded by Commissioner Messner, to adjust the value of CBOE #17 to \$442,800. Motion carried unanimously.

CBOE #52; D & M LLC

Assessor's Case: SAA Spicer stated this property was recently inspected and the condition should be changed from good to average. Therefore the value is recommended to be lowered. The examples out of the sales array this property was compared to were presented to the board.

Petitioner's Case: The petitioner was present for the discussion. The petitioner presented sales examples she felt were more comparable to this property to the Board. She stated the properties in the area of hers are not selling for what the Assessor's Office is valuing them at. The petitioner stated that her property's water is supplied by a spring shared with the neighboring cabin. SAA Spicer asked if the house is wired for electricity and the petitioner stated it was not.

Moved by Commissioner Houck, seconded by Commissioner Messner, to adjust the value of CBOE #52 to \$183,750 and change the condition to average and the quality to low. Motion carried unanimously.

CBOE #83; Perrin

Assessor's Case: SAA Spicer described the size of the cabin and the location of the property. The examples out of the sales array this property was compared to were presented to the board.

Petitioner's Case: The petitioners were present for the discussion. Mr. Perrin stated the access is very poor to his cabin. SAA Spicer stated that poor access classification may be more appropriate for this property. Ms. Perrin described her cabin and that it is very primitive. There is no electricity and no running water. She described some the sales around her property that she felt were comparable. SAA Spicer pointed out that a couple of the examples the petitioner used sold outside the allowed time frame.

Moved by Commissioner Houck, seconded by Commissioner Messner, to adjust the value of CBOE #83 to \$211,400. Motion carried unanimously.

CBOE #14; Ford

Assessor's Case: SAA Spicer explained that this is a small primitive cabin in Tincup. There are not many cabins that are very similar to this one to compare to. The three examples out of the sales array this property was compared to were presented to the board.

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

Moved by Commissioner Messner, seconded by Commissioner Houck, to deny CBOE #14. Motion carried unanimously.

CBOE #211; Rowland

Assessor's Case: SAA Spicer explained the size of the cabin and the amount of land for this property. The examples out of the sales array this property was compared to were presented to the board. The property is feed by a spring and has a septic system.

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

Moved by Commissioner Messner, seconded by Commissioner Houck, to deny CBOE #211. Motion carried unanimously.

ADJOURN: **Moved** by Commissioner Houck, seconded by Chairperson Chamberland, to adjourn the meeting. Motion passed unanimously. The October 11, 2017 meeting of the Board of Equalization adjourned at 4:52 pm.

Phil Chamberland, Chairperson

Jonathan Houck, Vice-Chairperson

John Messner, Commissioner

Minutes Prepared By:

Josh Ost, Deputy County Clerk

Attest:

Kathy Simillion, County Clerk