

**GUNNISON COUNTY BOARD OF EQUALIZATION
MEETING MINUTES
October 24, 2017**

The October 24, 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 (ABSENT)
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: Vice-Chairperson Houck called the October 24, 2017 meeting of the County Board of Equalization to order at 10:09 am. Vice-Chairperson Houck 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; Continued Hearing
CBOE #20-29; Biddiscombe; Continued Hearing**

Assessor’s Case: SAA Spicer explained that this is a continued hearing from earlier in the month. The Board wanted to see what a 35% reduction the land value would have in the valuation. The discount rate would not change. SAA Spicer presented the new values to the Board and some of the other parcels that this would affect in the area. The other parcels affected will need to be adjusted to remain fair and will be brought back to the Board at a later date.

Petitioner’s Case: Karen Stock was present for the discussion and Mr. Wade participated by telephone. The petitioners did not have any further discussion on this appeal.

Moved by Commissioner Messner, seconded by Commissioner Houck to adjust the values of CBOE #18 - 29 be adjusted as indicated in Exhibit A included within the minutes. Motion carried.

CBOE #36-37; Kozlowski; Continued Hearing

Assessor’s Case: SAA Spicer explained that this is a continued hearing from earlier in the month. SAA Spicer personally went out and inspected this property. He stated that there is a small area on the property that is fenced for pasture. The Assessor does not believe that the horses that are pastured on Mr. Kozlowski’s land qualify as livestock and therefore this property would not qualify for agricultural status.

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

Moved by Commissioner Messner, seconded by Commissioner Houck to deny CBOE #36 and #37. Motion carried.

SAA Spicer presented additional properties values that will need to be adjusted even though they were not appealed in order to make an equal valuation in the areas. SAA Spicer explained the various properties to the Board and the changes needed.

Moved by Commissioner Messner, seconded by Commissioner Houck to adjust the values as stated in Exhibit B included within the minutes. Motion carried.

ADJOURN: **Moved** by Commissioner Houck, seconded by Commissioner Messner, to adjourn the meeting. Motion passed. The October 24, 2017 meeting of the Board of Equalization adjourned at 10:31 am

(Absent from meeting – no signature)

Phil Chamberland, Chairperson

Jonathan Houck, Vice-Chairperson

John Messner, Commissioner

October 24, 2017

Minutes Prepared By:

Josh Ost, Deputy County Clerk

Attest:

Kathy Simillion, County Clerk

GUNNISON COUNTY BOARD OF EQUALIZATION INCLUSION INTO MINUTES

2017 Gunnison County Board of Equalization: Hearings # 18-29

The Gunnison County Assessor's Office has been asked to communicate the assignment results for a single property that was appraised as part of our mass appraisal assignment.

The Uniform Standards of Professional Appraisal Practice (USPAP) defines mass appraisal as: the process of valuing a universe of properties as of a given date using standard methodology, employing common data, and allowing for statistical testing.

All of the sales used for Gunnison County's mass appraisal can be viewed on the Gunnison County web site (www.gunnisoncounty.org).

For the purposes of the mass appraisal, market value is defined as:

"The most probable price, expressed in terms of money, that a property would bring if exposed for sale in the open market in an arm's-length transaction between a willing seller and a willing buyer, both of whom are knowledgeable concerning all the uses to which it is adapted and for which it is capable of being used." – Property Assessment Valuation, 1996, IAAO

For the 2017 property tax year, the effective **appraisal date is June 30, 2016**, as required by § 39-1-104(10.2)(a)(d), Colorado Revised Statutes.

The following page(s) characterize the petitioner's property and compare it to several examples selected from the "**Economic Area 1 Vacant Land Sales**" list.

The single property being characterized for this hearing is identified as:

Property Owner:	SW VENTURES LLC BIDDISCOMBE WADE LISA A & WADE ALAN
Account Number:	Various – See Attached
Parcel Number:	Various – See Attached
Legal Description:	Various – See Attached
Value:	Various – See Attached

Based on direction from the Board at the initial hearing for the listed accounts, the Assessor's Office has calculated revised values for all appealed vacant land parcels owned by SW VENTURES LLC and BIDDISCOMBE / WADE as listed in the attached exhibit.

Account Details and Proposed Value Changes for CBOE Hearings # 18-29

CBOE	ACCOUNTNO	PARCELNO	OWNER	LEGAL DESCRIPTION	CURRENT VALUE	PROPOSED VALUE
018	R044256	3701-362-28-006	SW VENTURES LLC	LOT 73 VANTUYL VILLAGE SUBDIVISION	66,210	43,050
019	R044257	3701-362-27-001	SW VENTURES LLC	LOT 74 VANTUYL VILLAGE SUBDIVISION	115,870	64,580*
020	R044245	3701-362-29-001	BIDDISCOMBE WADE LISA A & WADE ALAN	LOT 62 VANTUYL VILLAGE SUBDIVISION	66,210	43,050
021	R044246	3701-362-29-002	BIDDISCOMBE WADE LISA A & WADE ALAN	LOT 63 VANTUYL VILLAGE SUBDIVISION	99,320	64,580
022	R044248	3701-362-29-004	BIDDISCOMBE WADE LISA A & WADE ALAN	LOT 65 VANTUYL VILLAGE SUBDIVISION	115,870	64,580*
023	R044249	3701-362-29-005	BIDDISCOMBE WADE LISA A & WADE ALAN	LOT 66 VANTUYL VILLAGE SUBDIVISION	66,210	43,050
024	R044250	3701-362-29-006	BIDDISCOMBE WADE LISA A & WADE ALAN	LOT 67 VANTUYL VILLAGE SUBDIVISION	99,320	64,580
025	R044251	3701-362-28-001	BIDDISCOMBE WADE LISA A & WADE ALAN	LOT 68 VANTUYL VILLAGE SUBDIVISION	99,320	64,580
026	R044252	3701-362-28-002	BIDDISCOMBE WADE LISA A & WADE ALAN	LOT 69 VANTUYL VILLAGE SUBDIVISION	82,770	53,810
027	R044253	3701-362-28-003	BIDDISCOMBE WADE LISA A & WADE ALAN	LOT 70 VANTUYL VILLAGE SUBDIVISION	82,770	53,810
028	R044254	3701-362-28-004	BIDDISCOMBE WADE LISA A & WADE ALAN	LOT 71 VANTUYL VILLAGE SUBDIVISION	99,320	64,580
029	R044255	3701-362-28-005	BIDDISCOMBE WADE LISA A & WADE ALAN	LOT 72 VANTUYL VILLAGE SUBDIVISION	99,320	64,580

* Includes change from 7 buildable units to 6



Gunnison County Assessor's Office
 221 North Wisconsin Street, Suite A
 Gunnison, CO 81230

To: Gunnison County Board of Equalization
 From: Kristy McFarland, County Assessor
 Date: October 23, 2017
 Subject: Value Adjustment
 RE: The following accounts are being adjusted based on the information provided in the Reason for Change column below.

Account #	Owner	Current 2017 NOV Classification and Value			Proposed 2017 Classification and Value			Reason for Change
		Classification	Abstract Code	Value	Classification	Abstract Code	Value	
R003310	SYSTEMS INC	Residential Imps	1230	\$669,500	Residential Imps	1230	\$468,660	To be consistent with other Assessor recommended change for account R002811
R007236	SEKULA JOSEPH	Agricultural Land	4147	\$3,170	Agricultural Land	4147	\$3,170	Garage square footage on improvement 2 was omitted
		Residential Land	1177	\$31,910	Residential Land	1177	\$31,910	
		Residential Imps	1277	\$491,100	Residential Imps	1277	\$515,600	
		Total		\$526,180	Total		\$550,680	
P051928	MATCHSTICK PRODUCTIONS	Personal Property	2410	\$88,960	Personal Property	2410	\$90,430	Notification from DPT of cost factor table change - Bulletin No. 31, August 2, 2017
P000666	PITNEY BOWES	Personal Property	2410	\$25,530	Personal Property	2410	\$25,750	Notification from DPT of cost factor table change - Bulletin No. 31, August 2, 2017
P053538	PITNEY BOWES	Personal Property	2410	\$5,710	Personal Property	2410	\$5,740	Notification from DPT of cost factor table change - Bulletin No. 31, August 2, 2017
P051608	DOVE GRAPHICS	Personal Property	3410	\$23,040	Personal Property	3410	\$23,050	Notification from DPT of cost factor table change - Bulletin No. 31, August 2, 2017
R033198	GLACIER BANK	Vacant Land	0540	\$522,550	Vacant Land	0540	\$457,960	Acreage correction
R071747	PINE C RANCH LP	Agricultural Land	4147	\$1,260	Vacant Land	0550	\$160,440	New owner in 2015. No response to Ag questionnaire mailed in 2016. Physical indicates no evidence of current ag usage.
R044247	PARKER JOHN	Vacant Land	0100	\$99,320	Vacant Land	0100	\$64,580	R-3 vacant lot in Vantuyll Village with present worth discount, not appealed to CBOE
R044614	SW VENTURES	Residential Land	1120	\$66,210	Residential Land	1120	\$98,000	R-3 lot in Vantuyll Village was changed from vacant to improved at Assessor level appeal, but present worth discount was not removed from land
		Residential Imps	1220	\$271,210	Residential Imps	1220	\$271,210	
		Total		\$337,420	Total		\$369,210	