CBOE # 15

# 2018 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, 2018
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 |
|---|---|---|---|
| R005008 | 2018 | 500 | 3177-234-06-041 |

| AGENT | LEGAL DESCRIPTION |
|---|---|
| POPP HUTCHESON PLLC<br>1301 S MO PAC EXPY STE 430<br>AUSTIN, TX 78746-6919<br><br>OWNER: WEITZMAN MARITAL TRUST | LOTS 57 & 58 CHALET VILLAGE 10 #611000 |

| PROPERTY CLASSIFICATION | PROPERTY OWNER'S ESTIMATE OF VALUE | ASSESSOR'S VALUATION | |
|---|---|---|---|
| | | ACTUAL VALUE PRIOR TO REVIEW | ACTUAL VALUE AFTER REVIEW |
| Residential | | 1,455,880 | 1,455,880 |
| TOTALS | | $1,455,880 | $1,455,880 |

Received
County Administration
9/20/18

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.*

*No information provided by tax agent*

**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.

Received

**Please refer to the reverse side of this notice for additional information.**

SEP 04 2018

Popp Hutcheson PLLC

## 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 # 15

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.)

$ 1,325,000

**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.)

Per sale comparables, attached, we adjusted for changes in time, land area, living area to derive the above property value.

## 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 | Telephone Number | Date |
|---|---|---|
| | 512-473-2661 | September 17, 2018 |

*Attach letter of authorization signed by property owner.

CBOE # 15

EXHIBIT A
Page 1 of 1

# POPP | HUTCHESON PLLC

*The Property Tax Firm*

Received
County Administration
9/20/2018

Certified Article Number
9314 8699 0430 0050 8781 10
SENDER'S RECORD

September 17, 2018

Gunnison County Board Of Equalization
200 E Virginia Ave
Gunnison CO 81230

Re: Property Appeal – Acct R005008

To whom it concerns:

Please accept this correspondence which is transmitting our property appeal for the above referenced property.

Enclosed please find the completed Petition to the County Board of Equalization with our value of $1,325,000 and supporting comparable sale properties. Also enclosed is our letter of authorization signed by the property owner authorizing our firm to represent this parcel.

Please let us know if there are questions or if any additional information is needed.

Thank you very much for your help in this matter.

Best Regards,

M. Mims

Michael M. Mims
Principal

Enclosure: Petition, sales supporting documents, letter of authorization

1301 S. Mopac, Suite 430 | Austin, TX 78746 | *phone* 512 473 2661 | *fax* 512 479 8013 | www.property-tax.com

CBOE # 15

EXHIBIT B
Page 1 of 1

# POPP | HUTCHESON PLLC

*The Property Tax Firm*

May 30, 2018

Re: Agent Assignment

Property: 13 ARROWHEAD CIR, MT CRESTED BUTTE

**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 2018.

Agent's Name (please print): Popp Hutcheson Pllc Telephone Number: 512/473-2661

Please mail all correspondence regarding this protest to the above-named agent at the following address: 1301 South Mopac Expy, Suite 430; Austin, TX 78746

Owner's Signature: Date: May 31, 2018

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

By: Herbert Weitzman

# MARKET SALES GRID

9/17/2018

**Subject Property:** **R005008**

| Property | Subject | Sale 1 | Sale 2 | Sale 3 | Sale 4 | Sale 5 |
|---|---|---|---|---|---|---|
| Cad Acct | R005008 | R004891 | R005429 | R005366 | R032287 | R032591 |
| Address | 13 Arrowhead Cir | 40 Anthracite Dr | 17 Timberland Dr. | 10 Red Lady Way | 3 Lapis Lane | 69 Fairway Drive |
| Sold Date | | 02/10/15 | 07/23/13 | 08/05/15 | 04/09/15 | 05/02/15 |
| Time Adj Sal Price | | $1,595,000.0 | $1,588,600.0 | $1,072,500.0 | $1,232,000.0 | $1,100,000.0 |
| Time Adj Price/Sq Ft | | $393.44 | $313.46 | $296.68 | $300.19 | $255.99 |
| Sale Price | | $1,450,000 | $1,222,000 | $975,000 | $1,120,000 | $1,000,000 |
| Sale Price Per Sq. Ft | | $357.67 | $241.12 | $269.71 | $272.90 | $232.72 |

| | | | | | | |
|---|---|---|---|---|---|---|
| Construction Quality | Good | Very Good | Very Good | Avg | Good | Good |
| Yr Blt | 1975 | 1997 | 1984 | 1981 | 1998 | 1999 |
| Living Area Sq Ft | 4,350 | 4,054 | 5,068 | 3,615 | 4,104 | 4,297 |
| Basement Sq Ft | 2,038 | 1,789 | 718 | 0 | 0 | 0 |
| | | | | | | |

| | | | | | | |
|---|---|---|---|---|---|---|
| Comments | Subject has additional land area. | Condition is superior ; this property is newer and has similar size finished basement. | Condition is superior ; this property is similar in effective age. Finished basement is smaller. | Condition is inferior. Similar in effective age. No Finished basement. | Condition is similar. This property is newer than the subject. No finished basement. | Condition is similar. This property is newer than the subject. No finished basement. |
| Indicated Value | | **$1,400,000** | **$1,600,000** | **$1,200,000** | **$1,350,000** | **$1,200,000** |
| Per Sf | | **$345.34** | **$315.71** | **$331.95** | **$328.95** | **$279.26** |
| | | | | | | **$0.00** |

| | | |
|---|---|---|
| **Reconciled Value** | **$1,325,000** | **Sales 4 and 5 are considered the most comparable to the subject.** |
| **Per Sf** | **$304.60** | |

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Page 1 of 2

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| Account #: | R004891 | Address: | 40 ANTHRACITE DR, MT CRESTED BUTTE | | |
|---|---|---|---|---|---|
| | | Legal: | LOT 15 CHALET VILLAGE 9 #631404 | | |
| | | Sale Date: | 10-Feb-15 | # of Improvements: | 1 |
| | | Adjusted Sale Price: | $1,450,000 | **Square Footage:** | |
| | | Time-adjusted Sale Price: | $1,508,000 | Living Area: | 4,054 |
| | | Construction Quality: | Very Good | Finished Basement: | 1,789 |
| | | Building Condition: | Very Good | Unfinished Basement: | 0 |
| | | Architectural Style: | LOG HOME | Garage: | 588 |
| | | Effective Year Built: | 1997 | | |

| Account #: | R005429 | Address: | 17 TIMBERLAND DR, MT CRESTED BUTTE | | |
|---|---|---|---|---|---|
| | | Legal: | LOT 4 TIMBERLAND SUBDIVISION #621650 | | |
| | | Sale Date: | 23-Jul-13 | # of Improvements: | 1 |
| | | Adjusted Sale Price: | $1,222,000 | **Square Footage:** | |
| | | Time-adjusted Sale Price: | $1,368,640 | Living Area: | 5,068 |
| | | Construction Quality: | Very Good | Finished Basement: | 718 |
| | | Building Condition: | Average | Unfinished Basement: | 385 |
| | | Architectural Style: | CONVENTIONAL | Garage: | 718 |
| | | Effective Year Built: | 1984 | | |

| Account #: | R005366 | Address: | 10 RED LADY WAY, MT CRESTED BUTTE | | |
|---|---|---|---|---|---|
| | | Legal: | LOT 17A (AKA LOT 17 & 1/4 LOT 18) ELK RUN SUBD #645201 | | |
| | | Sale Date: | 5-Aug-15 | # of Improvements: | 1 |
| | | Adjusted Sale Price: | $975,000 | **Square Footage:** | |
| | | Time-adjusted Sale Price: | $975,000 | Living Area: | 3,615 |
| | | Construction Quality: | Average | Finished Basement: | 0 |
| | | Building Condition: | Good | Unfinished Basement: | 0 |
| | | Architectural Style: | CONVENTIONAL | Garage: | 504 |
| | | Effective Year Built: | 1981 | | |

| Account #: | R032287 | Address: | 3 LAPIS LN, MT CRESTED BUTTE | | |
|---|---|---|---|---|---|
| | | Legal: | LOT 11 GOLD LINK NORTH SUB #632252 | | |
| | | Sale Date: | 9-Apr-15 | # of Improvements: | 1 |
| | | Adjusted Sale Price: | $1,120,000 | **Square Footage:** | |
| | | Time-adjusted Sale Price: | $1,142,400 | Living Area: | 4,104 |
| | | Construction Quality: | Good | Finished Basement: | 0 |
| | | Building Condition: | Very Good | Unfinished Basement: | 0 |
| | | Architectural Style: | CONVENTIONAL | Garage: | 774 |
| | | Effective Year Built: | 1998 | | |

| Account #: | R032591 | Address: | 69 FAIRWAY DR, SKYLAND AREA | | |
|---|---|---|---|---|---|
| | | Legal: | LOT S85 SKYLAND INITIAL FILING PLAT #631689 | | |
| | | Sale Date: | 2-Mar-15 | # of Improvements: | 1 |
| | | Adjusted Sale Price: | $1,000,000 | **Square Footage:** | |
| | | Time-adjusted Sale Price: | $1,030,000 | Living Area: | 4,297 |
| | | Construction Quality: | Good | Finished Basement: | 0 |
| | | Building Condition: | Good | Unfinished Basement: | 0 |
| | | Architectural Style: | CONVENTIONAL | Garage: | 624 |
| | | Effective Year Built: | 1999 | | |

CBOE #15

EXHIBIT C
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CERTIFIED MAIL®

9314 8699 0430 0050 8781 10

RETURN RECEIPT (ELECTRONIC)

NEOPOST FIRST-CLASS MAIL
09/17/2018
US POSTAGE $006.16⁰
ZIP 78746
041M11281154

Received
County Administration
9/20/18
(POSTMARKED 9/17/18)
CBOE # 15

POPP | HUTCHESON PLLC
*The Property Tax Firm*

1301 S. Mopac, Suite 430 Austin, TX 78746

TO:

Gunnison County Board of Equalization
200 E Virginia Ave
Gunnison, CO 81230

1st NOTICE
2nd NOTICE
RETURNED

## Elizabeth Mense

**From:** Michael M. Mims <mike.mims@property-tax.com>
**Sent:** Monday, October 01, 2018 12:30 PM
**To:** Elizabeth Mense
**Cc:** Hollie Fairburn; Colleen Lowry
**Subject:** RE: Protest Packet for Acct R005008

Re: Hearing – Oct. 2, 2018; 2:30pm
Acct: R005008
Addr: 13 Arrowhead Cir.; Mt. Crested Butte
Owner: Weitzman Marital Trust

Hi Liz

Thank you for taking my call today regarding the pending appeal for the subject account.

As discussed, we will not be able to attend the hearing but we would appreciate our information and remarks being presented at the hearing to represent our appeal.

Thank you again for your help. Please call or email if there are any questions.

**Michael M. Mims** | ***Principal***

**POPP | HUTCHESON** PLLC
1301 South Mopac Expy, Suite 430
Austin, TX 78746
www.property-tax.com | mike.mims@property-tax.com

Main: (512) 473-2661
Direct: (512) 664-7640
Fax: (512) 479-8013

Exclusive Texas Member, American Property Tax Counsel
www.aptcnet.com

**From:** Elizabeth Mense <EMense@gunnisoncounty.org>
**Sent:** Friday, September 28, 2018 2:08 PM
**To:** Hollie Fairburn <hollie.holloway@property-tax.com>
**Subject:** RE: Protest Packet for R005008

Hi Hollie,
I wanted to confirm the Popp Hutcheson received the attached hearing notification letter. Also, is a representative planning to attend the hearing via telephone? If so, please confirm the phone number that we should initiate the call to. Thank you!

Regards,