CBOE # 341

2019 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 15, 2019
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
R013786	2019	617	2917-233-04-031

PROPERTY OWNER	LEGAL DESCRIPTION
MINOR ROBERT PO BOX 1735 CARBONDALE, CO 816234735	LOT 26 MARBLE SKI AREA 4 #620412

PROPERTY CLASSIFICATION	PROPERTY OWNER'S ESTIMATE OF VALUE	ASSESSOR'S VALUATION	
		ACTUAL VALUE PRIOR TO REVIEW	ACTUAL VALUE AFTER REVIEW
Residential		372,980	372,980
TOTALS		$372,980	$372,980

Received
County Administration
9/16/19

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.

Sales in the neighborhood support the current value.

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.

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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:

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, 2018? (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.)

$ 790,000

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.)

Attached 6 to 7 comparable properties attached.

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
[signature]	6180521 970618052	9/13/19

*Attach letter of authorization signed by property owner.

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EXHIBIT A
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9/13/19

Appeal for Account # r013786 of $372,980

I attest to the actual value.
My estimate of the value is $290,000.

I attest because there is a significant property value discrepancy from r013786 (subject) to properties in the neighborhood. Below facts clearly show discrepancies and errors in the assessor value of the subject property.

Subject property: ro13786

Assessors Valuation 2019

+	Land Actual Value	$73,620
+	Building Actual Value	$299,360
=	Total Actual Value	$372,980

Neighboring properties:

1) R013781
2019

+	Land Actual Value	$127,780
+	Building Actual Value	$271,710
=	Total Actual Value	$399,490

Notes: Building very similar to slightly better with less value. Land is 10 acres more with very small difference increase to its value.

2) R013761
2019

+	Land Actual Value	$68,800
+	Building Actual Value	$184,770
=	Total Actual Value	$253,570

Notes: Building very similar. Subject building valued $100,000 more. Land similar, subject land valued $6,000 more.

3) R01378 and r013788 two lots equal same acreage as subject.
2019

+	Land Actual Value	$4,500
+	Building Actual Value	$0
=	Total Actual Value	$4,500 x 2 lots = $9000.

Notes: Total value $9,000. Land similar. Subject property valued over $65,000 more.

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EXHIBIT A
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4) R013990
2019

+	Land Actual Value	$57,500
+	Building Actual Value	$293,540
=	Total Actual Value	$351,040

Land 3x larger than subject. Valued $15,000 less than subject. Building newer and better quality. Subject value $6,000 more. Comparable has Electricity, accessibility. Subject does not have electricity. Accessibility is terrible in winter for subject. No county plow services.

5) R013979
2019

+	Land Actual Value	$57,500
+	Building Actual Value	$274,810
=	Total Actual Value	$332,310

Land similar. Subject value 15000 more. Building is better. Subject building valued 25,000 more. Again location has electricity and accessibility in the winter.

6) R014093
2019

+	Land Actual Value	$57,500
+	Building Actual Value	$75,460
=	Total Actual Value	$132,960

Land similar, subject 15,000 more. Total value decrease on this property 12,000. Subject increase 77,000!

This seems to be the trend and I can go on through the neighborhood and find these

I kindly ask to adjust the actual value to $290,000. Land comparable to $50,000, (no electricity and difficult to access in the winter road). Building comparable to $240,000. Again, no electricity and Comparable values are $180,000 to $240,000.

Kind Regards,
Robert Minor

RCM
P.O.B. 1735
Carbondale, CO
81623

GRAND JUNCTION CO 815
13 SEP 2019 PM 2 L

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

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