CBOE # 12

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
R027641	2019	609	4045-320-03-016

PROPERTY OWNER	LEGAL DESCRIPTION
GILLIS RUSSELL E 723 PACIFIC DR GRAND JUNCTION, CO 815061851	LOT 19 EAGLES REST PHASE I #614276

PROPERTY CLASSIFICATION	PROPERTY OWNER'S ESTIMATE OF VALUE	ASSESSOR'S VALUATION	
		ACTUAL VALUE PRIOR TO REVIEW	ACTUAL VALUE AFTER REVIEW
Vacant		64,400	64,400
TOTALS		$64,400	$64,400

Received
County Administration
8/30/19

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.

Thank you for letting us review your property.

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.)

$ 37,500

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.)

Please see attached letter, tables, and figures.

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.

Russell Gillis — Signature
970-216-5305 — Telephone Number
8/27/19 — Date

*Attach letter of authorization signed by property owner.

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EXHIBIT A
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Russell and Julie Gillis
723 Pacific Drive
Grand Junction CO 81506
(970) 216 – 5305
gillisruss@gmail.com

27 August 2019

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

Re: Written appeal of assessed value for Account #R027641

Dear Sir or Madam:

My estimate of the property's value as of June 30, 2018 is $37,500.

The subject property is located in a remote area in the southwest corner of Gunnison County along County Rd 858 (Cimarron Road) approximately 12 miles south of Highway 50. (See attached plat map) During the evaluation period, no lots were sold in the Eagles Rest, Silverjack, Little Big Horn, or Bearclaw subdivisions which are the closest surrounding subdivisions to the subject property.

The next closest major subdivision with sales during the evaluation period is Arrowhead approximately 10 miles to the northeast. My estimate is based on the 33 qualified sales in the Arrowhead subdivision during the evaluation period as listed in the county's PUBLIC INFO - SALES 5.1.2019.xlsx spreadsheet. The lots in Arrowhead are 1.0 acre lots with common area between lots which make the lots appear larger than the 1.0 acres. The subject lot is 1.63 acres.

Both of these subdivisions have common terrain, views, vegetation, and have water, electricity, and road access for building homes on the lots so are very comparable. I have included the data from the above document for the Arrowhead Subdivision in the attached table entitled Arrowhead Property Sales. There were **33 sales** during the evaluation period in Arrowhead with an average sales price of $36,877 and a median sales price of $37,500.

The average 2019 Assessor actual value for the 33 lots in Arrowhead that sold during the 18 month evaluation period was $35,532 and the median was $39,010 with a range from $15,510 to $78,020.

The lack of sales in the Eagles Rest, Little Big Horn, Silverjack, and Bearclaw subdivisions over the past three years even though several lots have been listed for sale during this period indicates a lower level of interest in this area over the Arrowhead area by the market. One lot

in Eagles Rest Phase 2&3 Combined subdivision, account number R033760 (4.02 acres), sold just before the evaluation period on 9-9-2016 for $20,000 which is also an indicator of the lower value for this area. (see attached assessor record) The assessor lists this sale as nonqualifying because it wasn't listed on the market; however, it is the only lot that has sold with at least 3 other lots listed on the market during the last five years.

As far as fair and equal treatment of lots in the same area, the assessed value of my 1.63 acre lot should be less than lots of 4 or 5 acres in size such as account numbers R033760 and R033757 which are in the Eagles Rest Phase 2&3 Subdivision and have the same assessed value. In addition, the lots adjacent to the subdivision along County Rd 858 have a 2019 assessed total land value ranging from $30,030 for 1.07 acres (acct #: R070989) to $49,210 for 7.71 acres (acct#: R070955) which seems to be much closer to the current fair market price and considerably less than the assessed value assigned to lots in Eagles Rest Phase 1, Eagles Rest Phase 2&3 Combined, and Little Big Horn. See the attached table entitled Eagles Rest and Surrounding Subdivisions along with the plat map showing the account numbers.

My estimate of the property's value of $37,500 is based on the median sales price for the 33 sales in the Arrowhead subdivision during the 18 month examination period. These sales represent the fair market value of remote, wooded lots of approximately 1 acre in a subdivision with utilities installed and available for building a single family home.

Please notify me of your receipt of this notice of protest and any additional correspondence at the e-mail listed below:

gillisruss@gmail.com

Respectfully,

Russell Gillis
(970) 216 - 5305

qPublic.net™ Gunnison County, CO

Layers | Map | Search | Results | Report | Sales Search | Sales List | Sales Results | Home

Layer List | Legend

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Layers:
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- FEMA Flood Plains
- Roads
- USA Major Highways
- Sections
- Townships
- City of Gunnison Zoning
- Crested Butte Zoning
- Mt Crested Butte Zoning
- Named Streams
- Streams and Rivers
- Lakes
- City Labels
- County Outlines
- Aerials 2012: (1 Ft)
- Aerials 2013: (3 Ft)
- Annotation

Restore Layer Defaults

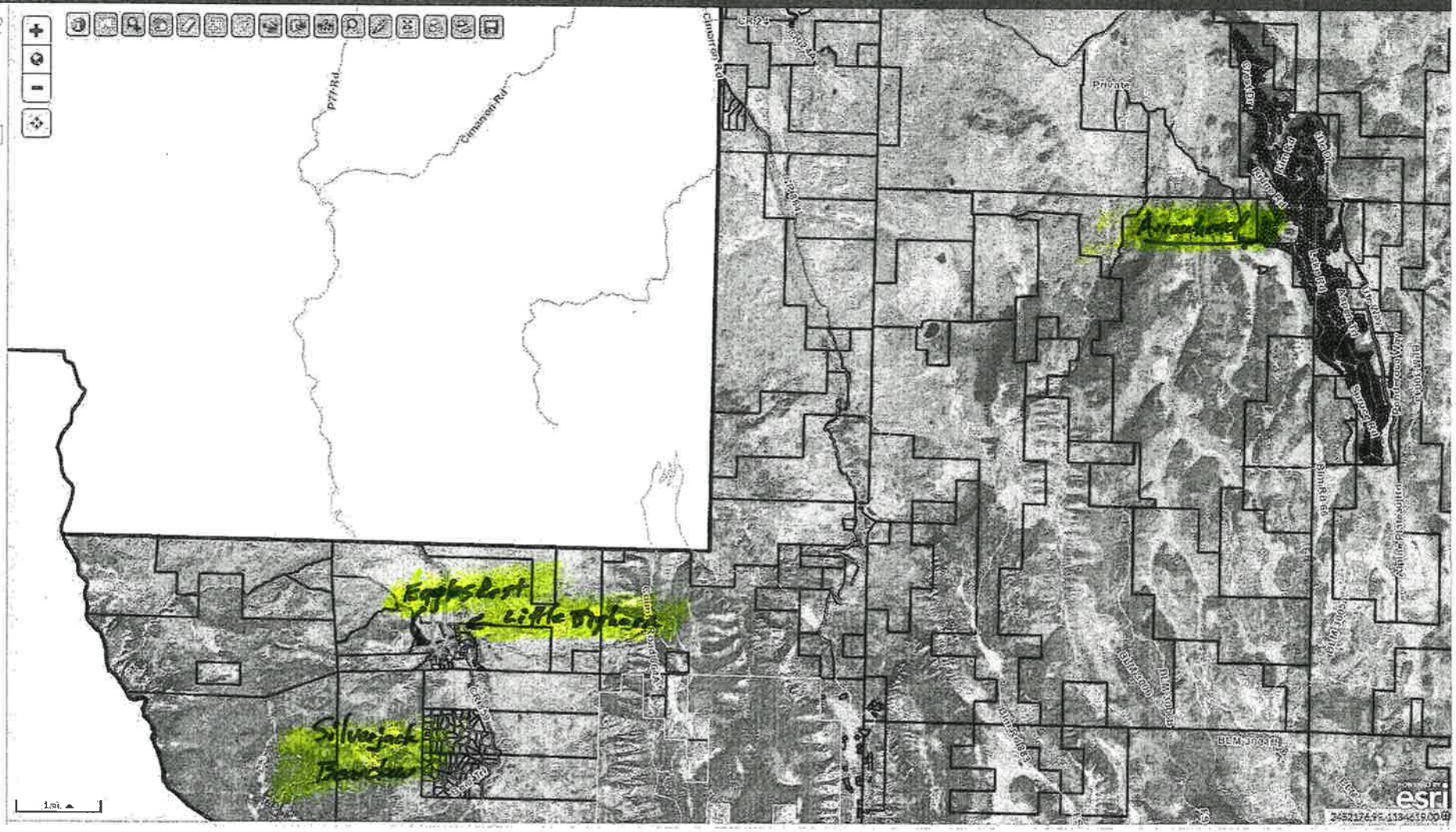

EXHIBIT B
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Arrowhead Property Sales

ACCOUNT NO	PARCEL NO	RECEPTION NO	DEED DESCRIPTION	SALE DATE	SALE PRICE	PERSONAL PROPERTY	ADJUSTED SALE PRICE	2019 Assessed Actual Value	AT TIME OF SALE	TYPE OF TRANSACTION	SUBDIVISION NAME	TOTAL ACRES
R011968	4049-070-03-017	653413	WARRANTY DEED - FEE	5/24/2018	$41,500	$0	$41,500	$50,020	VACANT	QUALIFIED SALE	ARROWHEAD FILING 1	0.7500
R017254	3985-360-01-001	653479	WARRANTY DEED - FEE	5/24/2018	$17,500	$0	$17,500	$17,500	VACANT	QUALIFIED SALE	ARROWHEAD FILING 3	1.0000
R011749	4049-180-05-009	653488	WARRANTY DEED - FEE	5/22/2018	$59,900	$0	$59,900	$50,020	VACANT	QUALIFIED SALE	ARROWHEAD FILING 1	0.7500
R014830	4047-010-04-028	652368	WARRANTY DEED - FEE	3/28/2018	$19,000	$0	$19,000	$41,510	VACANT	QUALIFIED SALE	ARROWHEAD FILING 2	1.0000
R012045	4049-180-04-003	651084	GEN WARR DEED - FEE	12/29/2017	$25,000	$0	$25,000	$17,500	VACANT	QUALIFIED SALE	ARROWHEAD FILING 1	0.7500
R016378	3985-360-01-045	651056	SPEC WARR DEED - FEE	12/29/2017	$9,900	$0	$9,900	$17,500	VACANT	QUALIFIED SALE	ARROWHEAD FILING 3	1.0000
R016378	3985-360-01-045	651083	SPEC WARR DEED - FEE	12/29/2017	$15,000	$0	$15,000	$17,500	VACANT	QUALIFIED SALE	ARROWHEAD FILING 3	1.0000
R016438	3985-360-02-041	650904	GEN WARR DEED - FEE	12/20/2017	$20,000	$0	$20,000	$20,000	VACANT	QUALIFIED SALE	ARROWHEAD FILING 3	1.0000
R012190	4049-180-05-011	650755	WARRANTY DEED - FEE	12/13/2017	$95,000	$0	$95,000	$78,020	VACANT	QUALIFIED SALE	ARROWHEAD FILING 1	0.7500
R012125	4049-180-05-010	650574	WARRANTY DEED - FEE	12/1/2017	$44,000	$0	$44,000	$41,510	VACANT	QUALIFIED SALE	ARROWHEAD FILING 1	0.7500
R011237	4049-070-06-049	650532	GEN WARR DEED - FEE	11/30/2017	$44,000	$0	$44,000	$41,510	VACANT	QUALIFIED SALE	ARROWHEAD FILING 1	0.7500
R030706	4047-010-07-004	649829	WARRANTY DEED - FEE	10/11/2017	$60,000	$0	$60,000	$56,510	VACANT	QUALIFIED SALE	RIDGES AT ARROWHEAD	1.0000
R011652	4049-180-03-032	649511	WARRANTY DEED - FEE	10/5/2017	$40,000	$0	$40,000	$39,010	VACANT	QUALIFIED SALE	ARROWHEAD FILING 1	0.7500
R011775	4049-060-02-013	649040	WARRANTY DEED - FEE	9/7/2017	$41,250	$0	$41,250	$26,510	VACANT	QUALIFIED SALE	ARROWHEAD FILING 2	1.0000
R011499	3983-310-02-005	648742	SPEC WARR DEED - FEE	8/31/2017	$10,000	$0	$10,000	$15,510	VACANT	QUALIFIED SALE	ARROWHEAD FILING 3	1.0000
R014643	4047-010-04-042	648703	WARRANTY DEED - FEE	8/29/2017	$75,000	$0	$75,000	$41,510	VACANT	QUALIFIED SALE	ARROWHEAD FILING 2	1.0000
R017279	3985-250-01-028	648481	WARRANTY DEED - FEE	8/17/2017	$54,000	$0	$54,000	$44,430	VACANT	QUALIFIED SALE	ARROWHEAD FILING 3	1.0000
R011645	4049-070-08-009	648420	WARRANTY DEED - FEE	8/15/2017	$20,000	$0	$20,000	$20,000	VACANT	QUALIFIED SALE	ARROWHEAD FILING 1	0.7500
R017282	3985-250-01-025	648340	WARRANTY DEED - FEE	8/14/2017	$7,500	$0	$7,500	$26,510	VACANT	QUALIFIED SALE	ARROWHEAD FILING 3	1.0000
R017275	3985-250-01-033	648151	WARRANTY DEED - FEE	8/2/2017	$70,000	$0	$70,000	$46,480	VACANT	QUALIFIED SALE	ARROWHEAD FILING 3	1.0000
R014689	4047-010-05-009	648119	QUIT CLAIM DEED - FEE	8/1/2017	$20,000	$0	$20,000	$39,010	VACANT	QUALIFIED SALE	ARROWHEAD FILING 2	1.0000
R016359	3985-360-02-038	647788	WARRANTY DEED - FEE	7/21/2017	$49,900	$0	$49,900	$46,060	VACANT	QUALIFIED SALE	ARROWHEAD FILING 3	1.0000
R016352	3985-360-02-084	648097	WARRANTY DEED - FEE	7/20/2017	$32,000	$0	$32,000	$39,010	VACANT	QUALIFIED SALE	ARROWHEAD FILING 3	1.0000
R014752	4047-010-03-005	647703	WARRANTY DEED - FEE	7/17/2017	$48,000	$0	$48,000	$47,440	VACANT	QUALIFIED SALE	ARROWHEAD FILING 2	1.0000
R011680	4049-060-02-012	647218	WARRANTY DEED - FEE	6/23/2017	$48,500	$0	$48,500	$52,530	VACANT	QUALIFIED SALE	ARROWHEAD FILING 2	1.0000
R011653	4049-070-03-021	647181	SPEC WARR DEED - FEE	6/20/2017	$46,500	$0	$46,500	$48,950	VACANT	QUALIFIED SALE	ARROWHEAD FILING 1	0.7500
R016389	3985-250-01-074	647158	WARRANTY DEED - FEE	6/20/2017	$15,500	$0	$15,500	$15,510	VACANT	QUALIFIED SALE	ARROWHEAD FILING 3	1.0000
R016323	3985-360-02-057	647086	WARRANTY DEED - FEE	6/19/2017	$20,500	$0	$20,500	$37,010	VACANT	QUALIFIED SALE	ARROWHEAD FILING 3	1.0000
R011157	4049-060-02-009	646935	WARRANTY DEED - FEE	6/9/2017	$42,000	$0	$42,000	$46,480	VACANT	QUALIFIED SALE	ARROWHEAD FILING 2	1.0000
R014808	4047-010-03-012	646530	WARRANTY DEED - FEE	5/16/2017	$37,500	$0	$37,500	$17,500	VACANT	QUALIFIED SALE	ARROWHEAD FILING 2	1.0000
R014833	4047-010-03-010	646530	WARRANTY DEED - FEE	5/16/2017	$37,500	$0	$37,500	$17,500	VACANT	QUALIFIED SALE	ARROWHEAD FILING 2	1.0000
R017249	3985-360-01-010	645743	WARRANTY DEED - FEE	3/31/2017	$20,500	$0	$20,500	$17,500	VACANT	QUALIFIED SALE	ARROWHEAD FILING 3	1.0000
R011966	4049-070-06-037	644339	WARRANTY DEED - FEE	1/10/2017	$30,000	$0	$30,000	$39,010	VACANT	QUALIFIED SALE	ARROWHEAD FILING 1	0.7500
				Count	**33**	**Average**	**$36,877**	**$35,532**				**0.9242**
						Median	**$37,500**	**$39,010**				

CBOE # 12

EXHIBIT C
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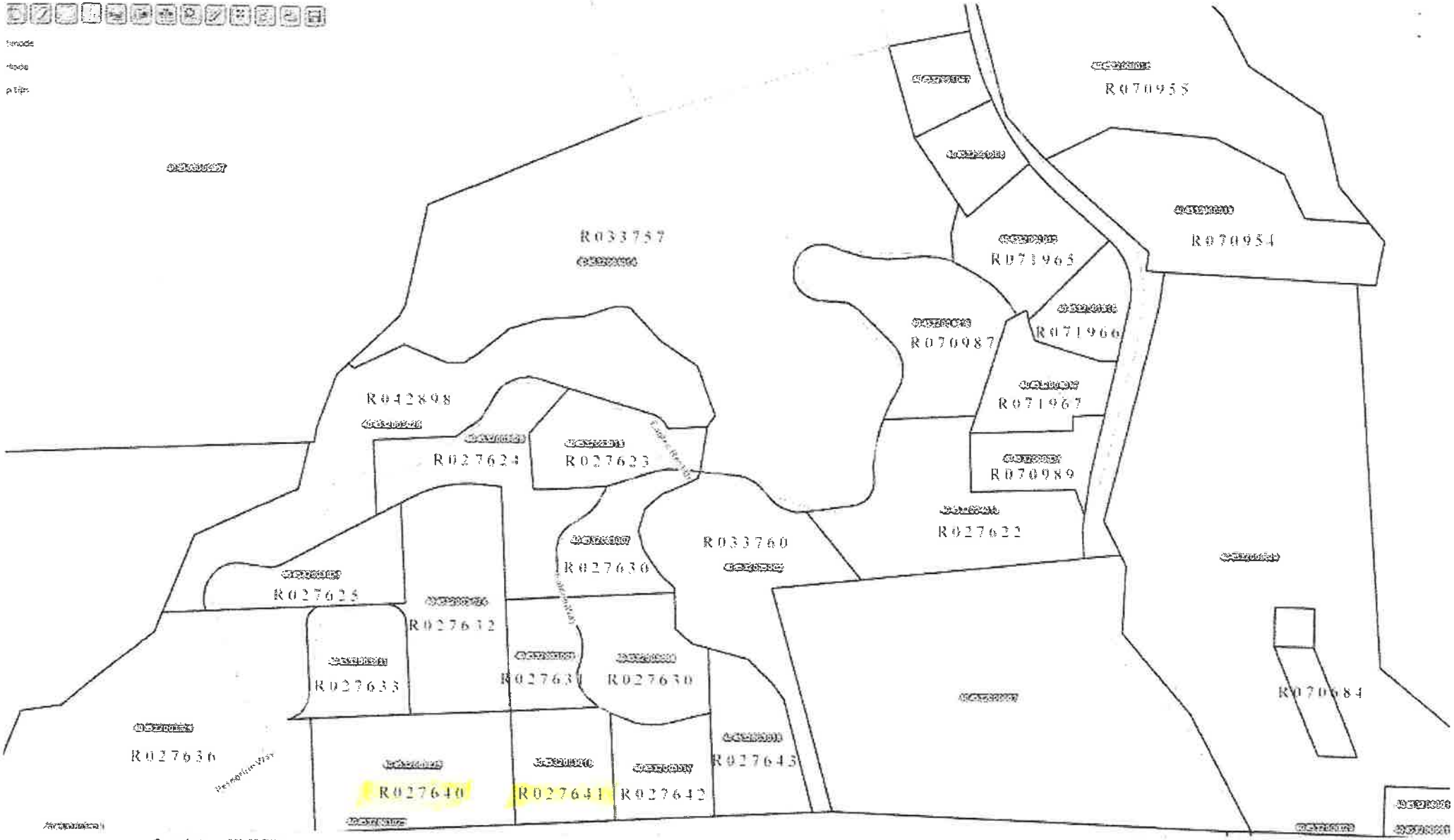

Owner Address: MAYER TINA
PO BOX 176
CRAIG RON CO 80625-0160
Physical Address: 0245 COUNTY ROAD 6 RB CAMPBELL SUBAREA
Subdivision: n/a
LEA: SACS (GOOD ACCESS)
Legal Description: [illegible]

Total Current Value: [illegible]
Current Assessed Value: [illegible]
Mill Levy: [illegible]
Total Value: [illegible]
Last Year Taxes: [illegible]

Last 3 Sales
Date: [illegible]

EXHIBIT D
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Eagles Rest and Surrounding Subdivisions

Account Number	Name	2019 Actual Values Land	Building	Total	Acres	Above Gr Square Ft	Finished Basement	Livable Square Ft	Value per Square Ft	Garage	year built	
Eagles Rest Phase 1 Subdivision												
R027640	Gillis	128,800	564,510	693,310	3.28	3098	0	3098	**$182.22**	664	1992	
R027624	Perez	128,800	494,220	623,020	3.23	1926	1206	3132	**$157.80**	440	1992	
R027632	CMC, Inc.	128,800	666,710	795,510	3.30	4122	0	4122	**$161.74**	288	1990	
R027633	Lawton	64,400	469,920	534,320	1.62	1916	392	2308	**$203.60**	300	1991	
R027636	Kennedy	269,500	527,720	797,220	9.57	2279	989	3268	**$161.48**	645	1991	
							Median Value/sq ft		**$161.74**			
R027642	Paine	64,400	639,150	703,550	1.42	2981	870	3851	**$165.97**	720	1994	Remodel and addition 2011
R027623	Palmer	64,400	371,480	435,880	1.75	1625	0	1625	**$228.60**	775	1990	
R027641	Gillis	64,400	Vacant		1.63							
R027631	Taggart	64,400	Vacant		1.16							
R027629	Hunter	64,400	Vacant		1.48							
R027630	Puryear	64,400	Vacant		2.13							
R027625	Schwarz	64,400	Vacant		1.76							
R027643	Veit	64,400	Vacant		1.86							
Eagles Rest Phase 2&3 Combined Subdivision												
R033760	Tate	64,400	530,190	594,590	4.02	2477	0	2477	**$214.05**	720	2018	
R042898	Stephens	193,200	Vacant		6.28	3 lots						
R027622	Horn	64,400	Vacant		3.85							
R033757	Farlow	257,600	Vacant		19.57	4 lots						
R070987	Stephens	64,400	Vacant		3.10							
R071967	Paris	64,400	Vacant		1.59							
Homes adjacent to subdivision on Cnty Rd 858												
R070989	Gugin	30,030	98,310	128,340	1.07	1041	0	1041	**$94.44**	0	1982	
R070954	Moore	41,810	143,450	185,260	4.51	1310	0	1310	**$109.50**	300	1971	
R070955	Stephens	49,210	586,310	635,520	7.71	3924	0	3924	**$149.42**	300	1988	second structure added in 2011
R070684	Etchart	32,850	217,290	250,140	0.63	1,642	0	1642	**$132.33**	0	1974	
							Median Value/sq ft		**$120.92**			

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Eagles Rest and Surrounding Subdivisions

Account Number	Name	2019 Actual Values Land	Building	Total	Acres	Above Gr Square Ft	Finished Basement	Livable Square Ft	Value per Square Ft	Garage	year built
Little Big Horn Subdivision											
R071966	Turner	64,400	312,030	376,430	1.10	1167	975	2142	**$145.67**	1080	1981
R071965	Paris	64,400	432,090	496,490	1.94	2432	1268	3700	**$116.78**	1010	1979
R014531	Picardy	64,400	151,090	215,490	1.00	1094	0	1094	**$138.11**	0	1980
R014580	Bach	64,400	137,620	202,020	1.00	936	0	936	**$147.03**	0	1981
R014566	Packard	64,400	91,050	155,450	1.01	960	0	960	**$94.84**	0	1980
R017452	Hooker	64,400	181,260	245,660	1.00	1232	0	1232	**$147.13**	0	1981
R014541	Poust	64,400	206,590	270,990	1.08	1248	0	1248	**$165.54**	894	1983
R014602	Federal	64,400	333,370	397,770	1.37	2928	0	2928	**$113.86**	1344	1984
R017451	Brumgard	64,400	Vacant		1.02						
R014551	Gilden	64,400	230,310	294,710	1.18	1360	0	1360	**$169.35**	1332	1986
R014552	Mayer	32,230	226,240	258,470	2.00	2532	0	2532	**$89.35**	0	1977
							Median Value/sq ft		**$141.89**		

CBOE # 12

EXHIBIT E
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Russ Gillis
723 Pacific Dr.
Grand Jct, CO 81506

CERTIFIED MAIL®

7018 0680 0000 7331 6730

UNITED STATES POSTAL SERVICE

1000

81230

U.S. POSTAGE
FCM LG ENV
GRAND JUNCT
81501
AUG 28, 19
AMOUNT
$7.75
R2305H 26922-

CBOE #12

Received
County Administration
8/30/19

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

1st NOTICE
2nd NOTICE
RETURNED