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

CBOE # 4

ACCOUNT NUMBER	TAX YEAR	TAX AREA	PARCEL NUMBER
R009820	2019	601	3701-130-05-008

PROPERTY OWNER	LEGAL DESCRIPTION
SPECTOR MONROE H AND CAROL A REVOCABLE TRUST 157 SPRING MEADOW TRL GUNNISON, CO 812309707	LOT 10 SPRING MEADOWS #625577

PROPERTY CLASSIFICATION	PROPERTY OWNER'S ESTIMATE OF VALUE	ASSESSOR'S VALUATION	
		ACTUAL VALUE PRIOR TO REVIEW	ACTUAL VALUE AFTER REVIEW
Residential		654,430	654,430
TOTALS		$654,430	$654,430

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.

Current value supported by sale of comparable properties

Received
County Administrator
8/26/19

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.

CBOE # 4

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.)

$ 549 008

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.)

See original protest and letter and updated schedules 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
Carol A Spirito	505 247 3025	8/25/19

*Attach letter of authorization signed by property owner.

157 Spring Meadows Trail

Gunnison, Co. 81230

August 20,2019

CBOE # 4

EXHIBIT A
Page 1 of 2

County Board of Equalization

Gunnison, Colorado 81230

Dear Sir:

We are writing to protest the 2019 Real Property Notice of Determination for our property, account number R009820, Parcel number 3701-130-05-008.

The reason for our protest is that we presented to you an analysis of comparable property sales taken from your website. All the houses included were 2-3 miles from us and were comparable to our home. We have attached the protest that was submitted. We listed the sales on a schedule which was part of the protest. On that basis, we determined a fair market value for our property.

When you disallowed our analysis and reverted to yours, you provided no specific information about how you got your values except to state that you had a computer model which provided these results. It would appear that you should be able to better explain why you got different numbers.

In speaking with the appraiser, we were told that we must use time adjusted sales prices. So, we went back and took the comparable sales we had originally used and recalculated the appraised value using the time adjusted sales prices. Using this method, we have attached revised schedules 1 which computes the per square foot value of these comparables. Schedule 2 shows the value of our property based on this adjusted number. This schedule includes BOTH the land and the improvements.

When we spoke to the appraiser, he indicated that there was only a single value for a property and not a separate value of the lot and the improvements. Nevertheless, since our property backs on the Ohio Creek, we added a value to the calculated amount. In the body of our prior protest, we noted how we determined that value. Essentially, we looked at vacant lot sales in our area. We then calculated a value of an Ohio Creek lot determining that it should be about 70% of a Gunnison River lot. Schedule 3 shows the amounts we added to the original computation. Using just actual sales, we calculated a value of our home of $498,170. Using time adjusted sales, we arrived at a value of $549,008.

This whole analysis uses ONLY THE NUMBERS FROM YOUR WEBSITE. If you come up with a different valuation, it appears that you should be able to provide the detail on which YOUR valuation is based. So far, though we have asked, that has not been provided.

Furthermore, a house several doors down from us at 61 Spring Meadows Trail, just sold. The sales price was $435,000, You appraised that home at $468,680 including the lot value of $123,000 which you used for all of Spring Meadows. Values have clearly gone up since June of 2018, so it appears that your valuation is overstated by $33,680 without using any time adjustment. With a time adjustment, the overstatement would have been even larger.

Our value is supported by the listing of sales on your website and seconded by the one sale just down the street from us.

Our original protest and a list of the properties we used to support our protest is attached. We stick by this analysis. Adjusting it for the time value sales you provided, we now request that you adjust our valuation to $549,008.

If you disagree with us, we would also like to know what comparable properties you are using. Your process is opaque and the only answer wehave gotten from the office is that you have a computer program which generates your numbers.

We think our detailed analysis is more valid.

Thank you for your consideration

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EXHIBIT A
Page 2 of 2

Sincerely,

Carol A. Spector

Carol A. Spector

CBOE # 4

EXHIBIT 6
Page 1 of 3

Comparables using time adjusted values

Date	Address	Sales Price	Square Feet	Price per Square Foot
9/27/2017	341 Meadow Lark Trail	554,205.00 .	3961	139.92
3/7/2017	75 Blue Heron Point Dr.	498,846.00 .	3034	164.42
6/14/2018	122 Meadow Lark Trail	635,000.00 .	3650	173.97
5/4/2018	250 Regent Circle	320,126.00 .	1676	191.01
12/20/2016	77 Chippewa	328,208.00 .	1716	191.26
6/30/2017	1085 Seneca	393,015.00 .	2052	191.53
8/19/2016	274 County Road 48	550,890.00 .	2720	202.53
4/26/2018	229 Meadow Lark Trail	551,394.00 .	2719	202.79
7/14/2017	117 Chekwa Trail	636,755.00 .	3120	204.09
1/8/2017	1663 Seneca Dr	552,696.00 .	2602	212.41
10/12/2016	404 Sierra Vista Way	409,000.00	1918	213.24
8/24/2017	294 Pashuta	429,006.00 .	1910	224.61
6/2/2017	239 Pashuta Dr.	546,060.00 .	2401	227.43
8/18/2016	577 Pashuta	482,947.00 .	2077	232.52
6/14/2017	253 Spring Meadows	436,050.00 .	1844	236.47
7/31/2017	651 Seneca	529,690.00 .	2030	260.93
6/12/2017	129 Sandpiper Trail	501,030.00 .	1892	264.82
10/14/2016	61 Spring Meadows	463,360.00 .	1552	298.56
8/1/2016	181 Spring Meadows	544,769.00 .	1824	298.67
3/16/2017	789 Pashuta	491,171.00 .	1404	349.84
		Average		224.05
		Median		212.83

SCHEDULE 1

	Median per square foot price	Property square feet	
Valuation on original protest using actual sales within a 2-3 mile radius of our property	194.27	2431	472,270.37
Valuation using time adjusted sales within a 2-3 mile radius of our property	212.83	2431	517,389.73

SCHEDULE 2

CBOE # 4

EXHIBIT B
Page 3 of 3

	Median per square foot price	Property square feet		non river Lot value
Valuation on original protest using actual sales within a 2-3 mile radius of our property	194.27	2431	472,270.37	
Premium for creek lot(m see below)			25,900.00	
	Total Value		498,170.37	
Valuation using time adjusted sales within a 2-3 mile radius of our property	212.83	2431	517,389.73	
Premium for creek lot(m see below)			31,618.30	
			549,008.03	
		Discount for Ohio Creek Creek versus Gunnison River	30%	
Gunnison River Lot Value using Sales price	137,000.00		41,100.00	95,900.00
Lot in other comparable valuations				70,000.00
Premium to be added				25,900.00
Gunnison River Lot Value using Time adjusted sales price.	145,169.00		43,550.70	101,618.30
Lot in other comparable valuations				70,000.00
Premium to be added				31,618.30

Schedule 3

ORIGINAL PROTEST

CBOE # 4

EXHIBIT C
Page 1 of 8

We are the owners of the property at 157 Spring Meadows Trail. The appraisal which we have attached is the appraisal which was just issued on this property. (Schedule 1) We would like to protest your valuation.

According to the attached writeup, (schedule 2), residential property is valued using only the market approach to value. For this purpose, we have examined all the sales in Gunnison County which are listed on your website. We looked only at properties within two miles of our house.

We have attached schedule 3 which lists all the properties within that range. We would consider all of them comparable.

Schedule 3 shows the median price per square foot of these 20 properties to be between $189.94 and $198.60, a median value of $194.27 per square foot. Some are on water, others are not. But the median is $194.27. Using that number, the value of our property is $194.27 times 2,431 square feet which equals $472,270. That would include both the lot and the improvements.

Since our property backs up to the Ohio Creek, we agree that there might be a premium on its value. Therefore, we looked at lots on a river to determine that premium.

Based on the Riverwalk Estate lots on the Gunnison River disclosed on your website, the median sales price of a lot on the Gunnison is $137,000 (schedule 4). However, that is for an unbuilt lot standing alone in a very high-end subdivision. It is also on the Gunnison River and not the Ohio Creek. Since we are not on the river, we think our lots might be valued at about 70 percent of that amount or about $96,000. In addition to the fact that we are on the creek and not the river, our lots already contain houses, and the houses are not the new, high end houses in Riverwalk Estates. Finally, the sales in our neighborhood do not approach the square foot valuation which results when you include the lot at $123,000 as you have in your appraisal. If your reasoning were correct, sales would approximate the values you have come up with. They do not. There is currently a house for sale at 61 Spring Meadows Trail. With your $123,000 lot valuation, you have appraised it at $468,680. The sales price has just been reduced $8,000 to $449,500. (schedule 5). The house has not sold. If the house had been appraised with a $96,000 lot, the appraisal would have been $27,000 less. The house would have been valued at $441,000, That is closer to the offering price now.

If there is a premium for living on the Ohio Creek, it would seem fair to add $26,000 to the per square foot valuation calculated above to adjust the lot to the $96,000 we calculated above. We arrive at that amount as follows. The per square footage amount above already includes the lot and the improvements. We assume the average of lot values for those 20 sales would be $70,000. Based on the adjusted Riverwalk Estates lot values of $96,000, as described above, there should be about a $26,000 premium ($96,000 minus $70,000) added to the $472,270 we calculated above. That calculation would bring the appraised value of our property to $498,270. You, on the other hand, have taken a house in place and then changed the lot value from $70,000 to $123,000. That does not appear reasonable because the house is already in place in a given neighborhood. And you have to consider the nature of that neighborhood. It is not reasonable to assume that the lot values should be adjusted across the board to a value of a lot standing alone ready to be built. You do not even have lot sales that we could determine on the Ohio Creek to support this change. And if your method were correct, sales of houses in our subdivision would support your valuations. As noted above, they do not.

Therefore we request that you adjust your valuation of our property to $498,270 ($472,270 based on square footage plus a $26,000 premium.

In summary, the valuation of $654,430 you propose is not supported by the market value information your website provides to support your values based on actual sales. The $498,270 does meet that test. We therefore request that you reconsider your appraisal value and bring it down to $498,270 as described above.

Thank you for your consideration.

Carol A Spector

Monroe Spector

Gunnison County

2019 REAL PROPERTY NOTICE OF VALUATION

CBOE # 4

EXHIBIT C
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Kristy McFarland
Gunnison County Assessor
221 N. Wisconsin St., Suite A
Gunnison, CO 81230

Date of Notice: May 1, 2019
Phone: (970) 641-1085
Fax: (970) 641-7920
Email: assessor@gunnisoncounty.org
Website: www.gunnisoncounty.org/assessor

ACCOUNT NUMBER	TAX YEAR	TAX AREA	PARCEL NUMBER
R009820	2019	601	3701-130-05-008

PROPERTY OWNER	LEGAL DESCRIPTION
13839***G04**1.0215**2/4********SNGLP SPECTOR MONROE H AND CAROL A REVOCABLE TRUST 157 SPRING MEADOWS TRL GUNNISON CO 81230-9707	LOT 10 SPRING MEADOWS #625577

PROPERTY CLASSIFICATION	PRIOR YEAR ACTUAL VALUE as of June 30, 2016	CURRENT YEAR ACTUAL VALUE as of June 30, 2018	+ OR - CHANGE
Residential	417,470	654,430	+236,960
TOTALS	$417,470	$654,430	+$236,960

The tax bill you receive next January will be based on the current year actual value shown above. If the Senior Citizen or Disabled Veteran Property Tax Exemption has been applied to your residential property, it is not reflected in the current year actual value.

The following property characteristics are for the primary structure or land type. For a complete inventory listing, please visit the Gunnison County Assessor website. Please verify your inventory and contact us if any corrections are needed.

LAND

LAND DESCRIPTION	LAND TYPE	ACRES
Single Fam.Res.-Land	Residential	1.00

ELECTRICITY:	Installed
SEWER:	Central Installed
WATER:	Domestic Installed
SITE ACCESS:	Improved Dirt Or Gravel Road
	Year Around Govt Maintained

OTHER ATTRIBUTES:

- Scenic Or Above Average Views
- On Creek
- Southern Exposure
- Paved Or Concrete Driveway

SUBDIVISION: Spring Meadows Subd

PRIMARY IMPROVEMENT

OCCUPANCY TYPE:	Single Family Residential
BUILDING DESCRIPTION:	Conventional
CONSTRUCTION QUALITY:	Average
EXTERIOR CONDITION:	Excellent
EFFECTIVE YEAR BUILT:	2014
PERCENT COMPLETE:	100%
ABOVE GRADE LIVING AREA:	2,431 sq ft
BASEMENT:	
GARAGE:	Attached: 1,129 sq ft
TOTAL IMPROVEMENTS ON ACCOUNT:	1
CONDOMINIUM:	

YOU HAVE THE RIGHT TO PROTEST THE CLASSIFICATION AND/OR VALUATION OF YOUR PROPERTY.

13839 2/2

VALUATION INFORMATION

Your property was valued as it existed on January 1 of the current year. The value of residential property is based on the market approach to value. Generally, the value of all other property is based on consideration of the market, cost, and income approaches to value. The appraisal data used to establish value is from the 18-month period ending June 30, 2018, § 39-1-104(10.2)(a), C.R.S. If insufficient data existed during the 18-month data gathering period, data from each preceding six-month period (up to a period of five years preceding June 30, 2018) may be utilized, § 39-1-104(10.2)(d), C.R.S.

Most property in Colorado is revalued every odd-numbered year § 39-1-104(10.2)(a), C.R.S. The assessment rate for residential property is currently 7.20%, § 39-1-104.2(3), C.R.S. A change in the projected residential assessment percentage is not grounds for protest or abatement of taxes, § 39-5-121(1), C.R.S. Generally, all other property, including vacant land, is assessed at 29%, § 39-1-104(1), C.R.S.

REAL PROPERTY PROTEST PROCEDURES

If you wish to protest, please include your estimate of property value as of June 30, 2018, and any additional documentation that you believe supports a change in the classification and/or valuation of your property.

If the date for filing any report, schedule, claim, tax return, statement, remittance, or other document falls on 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.

BY EMAIL:
Written protests submitted by email must be date-stamped by the county server no later than June 1, § 39-5-122(2), C.R.S. Proof of receipt will be sent by return email – save this receipt for your records. ***WE RECOMMEND PROTESTING BY EMAIL FOR EXPEDIENCY AND TO CONSERVE RESOURCES:*** ***assessor@gunnisoncounty.org***

BY MAIL OR FAX:
Written protests must be postmarked or faxed no later than June 1, § 39-5-122(2), C.R.S. You may be required to prove that you mailed or faxed your protest on or before the June 1 deadline; therefore, we recommend that you retain proof of mailing or fax delivery confirmation receipt.

IN PERSON:
If you wish to protest in person, please call to set up an appointment: (970) 641-1085. You must appear in the office of the County Assessor no later than June 1, § 39-5-122(2), C.R.S. Hearings will be held at the Gunnison County Assessor's Office, located at 221 N. Wisconsin St, Gunnison, between 9 a.m. and 4 p.m.

TO PRESERVE YOUR APPEAL RIGHTS, YOUR PROTEST MUST BE EITHER POSTMARKED OR RECEIVED BY THE ASSESSOR NO LATER THAN JUNE 1 – AFTER SUCH DATE, YOUR RIGHT TO PROTEST IS LOST.

You may use this form to begin the protest process; however, written correspondence with the same basic information will suffice. This form is not necessary to be able to protest and is provided for your convenience.

What is your estimate of the property's value as of June 30, 2018? $ 498,270

For all Commercial Property appeals: if your property was leased during the data-gathering period, please attach an operating statement indicating your income and expense amounts. **The actual income and expense information is due to the Assessor no later than July 15th.** Also, please attach a rent roll as of June 30, 2018, indicating the square footage and rental rate for each tenant-occupied space.

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, photos, rent roll, appraisal, etc.)

SEE SCHEDULES ATTACHED (1-4) AND COVER LETTER WRITEUP

In 2019, the assessor and Board of County Commissioners have elected to use the extended appeal period in accordance with 39-5-122(2), C.R.S. *The Assessor must mail you a Notice of Determination* ***on or before August 15, 2019****. If you disagree with the Assessor's determination, or if you do not receive a Notice of Determination, you must submit a written appeal to the County Board of Equalization* **on or before September 15, 2019** *if you wish to continue your appeal, § 39-8-106(1)(a) and (3), C.R.S.*

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	Email Address	Date
Carol A Spector, Trustee	505 247 3025	cspector@unm.edu	5/11/19

AGENT AUTHORIZATION - *only fill out this section if a person other than the owner will be appealing*

I, the undersigned owner of the property identified above, authorize the agent named below to act on my behalf in the property value appeal process for the tax year shown above. All protest communication will be mailed to agent.

Agent's Name (Please Print) _____

Signature of Property Owner _____ Date _____

Agent's Street Address _____

Agent's Email Address _____

Agent's City, State, Zip _____

Agent's Telephone Number _____

INTRODUCTION

Property tax revenue supports public schools, county governments, special districts, municipal governments, and junior colleges. All of the revenue generated by property taxes stays within your county. Property taxes do not fund any state services.

The county assessor is responsible for discovering, listing, classifying, and valuing all property in the county in accordance with state laws. The assessor's goal is to establish accurate values of all property located within the county, which in turn ensures that the tax burden is distributed fairly and equitably among all property owners.

Real property is revalued every odd-numbered year. Personal Property is revalued every year. Property tax calculations consist of several components:

- property classification
- actual value of the property
- assessment rate
- assessed value
- tax rate

PROPERTY CLASSIFICATION

Property is classified by the assessor according to its actual use on January 1. The property's classification determines the rate at which the property will be assessed.

ACTUAL VALUE OF THE PROPERTY

Residential property is valued using only the market approach to value. In this approach, the value of the subject property is based on an analysis of comparable sales. For tax years 2019 and 2020, the comparable properties must have sold between January 1, 2017 and June 30, 2018. However, if insufficient data existed during that timeframe, data from each preceding six-month period (up to a period of five years preceding June 30, 2018) may be utilized.

Most non-residential property, including personal property, is valued by consideration of the market approach, the cost approach, and the income approach to value. Please refer to the brochure entitled "Property Valuation and Taxation for Business and Industry in Colorado" for additional information regarding non-residential property.

ASSESSMENT RATE

For property that is classified residential, the current assessment rate is 7.20% of market value. The assessment rate for most other types of property, including personal property, is 29% of actual value.

ASSESSED VALUE

Multiplying the actual value by the appropriate assessment rate results in what is known as the property's "assessed value."

Actual Value		$275,000
Residential Assessment Rate	×	0.0720
Assessed Value		$ 19,800

TAX RATE

Each year county commissioners, city councils, school boards, governing boards of special districts, and other taxing authorities determine the revenue needed and allowed under the law to provide services for the following year.

Each taxing authority calculates a tax rate based on the revenue needed from property tax and the total assessed value of real and personal property located within their boundaries. The tax rate is often expressed as a mill levy.

$$\frac{\text{Revenue from Property Tax } \$1{,}398{,}000}{\text{Total Assessed Value } \$100{,}000{,}000} = 0.013980$$

or 13.980 mills

All of the tax rates of the various taxing authorities providing services in your tax area are added together to form the total tax rate. For example:

County Tax Rate	0.013980
City Tax Rate	0.008752
School District Tax Rate	0.052116
Water and Sanitation Tax Rate	0.000693
Total Tax Rate	0.075541

Public notices of budget hearings are published in the local newspaper. The public hearings are usually scheduled in September or October. By attending budget hearings, taxpayers may participate in the budget process and become informed about the quality and cost of services provided in their area.

CALCULATION OF PROPERTY TAX

Actual Value		$275,000
Residential Assessment Rate	×	0.0720
Assessed Value		$ 19,800
Tax Rate	×	0.075541
Taxes Due		$1495.71

NOTICE OF VALUATION

Real Property Notices of Valuation are mailed by May 1* of each year. Personal Property Notices of Valuation are mailed by June 15* of each year. The notices list the location, classification, the characteristics germane to value, and the actual value of the property for both the prior and current years.

PROTEST AND APPEAL RIGHTS

If you disagree with the actual value or classification placed on your property, you may present oral or written objections to the assessor. Protests for real property must be postmarked or delivered to the assessor on or before June 1*. Personal property protests must be postmarked or delivered to the assessor by June 30*.

The assessor must make a decision on your protest and mail a Notice of Determination to you by the last regular working day in June for real property and by July 10* for personal property. Any county may elect to extend the Notice of Determination mailing date from the last regular working day in June to the last regular working day in August.

If you are dissatisfied with the assessor's decision, you may appeal to the county board of equalization by July 15* for real property and by July 20* for personal property. The county board conducts hearings through August 5*. If the county has opted for the extended appeal period, you must appeal to the county board by September 15*. Under this option, the county board conducts hearings through November 1*. The county board must notify you in writing within five business days of the date of its decision.

If you are dissatisfied with the county board's decision, you may appeal to an arbitrator, district court, or the Board of Assessment Appeals within 30 days of the date the decision was mailed.

Comparables

Date	Address	Sales Price	Square Feet	Price per Square Foot
9/27/2017	341 Meadow Lark Trail	503,000.00	3961	126.99
3/7/2017	75 Blue Heron Point Dr.	422,500.00	3034	139.26
12/20/2016	77 Chippewa	268,100.00	1716	156.24
8/19/2016	274 County Road 48	450,000.00	2720	165.44
6/30/2017	1085 Seneca	344,750.00	2052	168.01
6/14/2018	122 Meadow Lark Trail	635,000.00	3650	173.97
1/8/2017	1663 Seneca Dr	457,000.00	2602	175.63
7/14/2017	117 Chekwa Trail	565,000.00	3120	181.09
5/4/2018	10Thornton Meadows	316,800.00	1676	189.02
8/18/2016	577 Pashuta	394,500.00	2077	189.94
4/26/2018	229 Meadow Lark Trail	540,000.00	2719	198.60
6/2/2017	239 Pashuta Dr.	479,000.00	2401	199.50
8/24/2017	294 Pashuta	385,000.00	1910	201.57
6/14/2017	253 Spring Meadows	382,500.00	1844	207.43
10/12/2016	404 Sierra Vista Way	409,000.00	1918	213.24
7/31/2017	651 Seneca	470,000.00	2030	231.53
6/12/2017	129 Sandpiper Trail	439,500.00	1892	232.29
10/14/2016	61 Spring Meadows	378,500.00	1552	243.88
8/1/2016	181 Spring Meadows	445,000.00	1824	243.97
3/16/2017	789 Pashuta	416,000.00	1404	296.30
		Average		196.69
		Median		194.27

SCHEDULE 3

Comparables

Date	Subdivision	Sales Price
1/28/2016	Thornton Meadows 9	30,000.00
10/28/2016	Thornton Meadows 2	48,000.00
10/12/2016	Thornton Meadows 15	50,000.00
8/8/2017	Thornton Meadows 19	56,000.00
5/26/2017	Thornton Meadows 12	60,000.00
	Average	48,800.00
	Median	50,000.00
2/2/2017	Riverwalk Estates	110,000.00
1/6/2017	Riverwalk Estates	125,000.00
11/16/2017	Riverwalk Estates	130,000.00
12/15/2017	Riverwalk Estates	135,000.00
10/10/2017	Riverwalk Estates	139,000.00
2/15/2018	Riverwalk Estates	147,500.00
9/22/2017	Riverwalk Estates	150,000.00
6/11/2018	Riverwalk Estates	157,000.00
	Average	136,687.50
	Median	137,000.00

SCHEDULE 4

3:01 PM Thu May 9

CBOE # 4

EXHIBIT C
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3 beds | 2 baths | 1,552 sqft | MLS# 754596 | Days on site: 65

61 Spring Meadows Trail, Gunnison, CO 81230

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Got it!

SCHEDULE 5