CBOE #313

10% of 263,030 foundation only

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
R013970	2019	617	2917-262-10-007

PROPERTY OWNER	LEGAL DESCRIPTION
DIMBERIO LAURA PORAKOVA 127 PALISADE CIR MANITOU SPRINGS, CO 808292639	LOT 6 MARBLE SKI AREA 4 B732 P889 #562588

PROPERTY CLASSIFICATION		PROPERTY OWNER'S ESTIMATE OF VALUE	ASSESSOR'S VALUATION	
			ACTUAL VALUE PRIOR TO REVIEW	ACTUAL VALUE AFTER REVIEW
Residential			263,030	88,220
	TOTALS		$263,030	$88,220

Received
County Administration
9/12/19

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 providing information about your property; we have updated our records

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.)

$ 7000.00

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.)

land size, residence size, seasonal tax category, no electricity installed.
See letter and additional documentation.

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.

Laura Porakova-Dimberio	719 685-5800	Sept. 10, 2019
Signature	Telephone Number	Date

*Attach letter of authorization signed by property owner.

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EXHIBIT A
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CHEYENNE MOUNTAIN HIGH SCHOOL
COUNSELING OFFICE
1200 Cresta Road
Colorado Springs, CO 80906
T: 719.475.6155
F: 719.630.4112

TO: LIZ MENSE
GUNNISON COUNTY ADMIN.

FROM: LAURA PORAKOVA - DIMBERIO

DATE: 10/11/19

PAGES: 6 (including this cover page)

MESSAGE: GOOD AFTERNOON LIZ! THANK YOU FOR YOUR HELP. HERE IS THE UPDATED REVISED INFORMATION TO REPLACE THE PREVIOUS INFO. I DID TALK TO BOB YESTERDAY AND HE CLARIFIED SOME QUESTIONS OF MINE. TALK TO YOU NEXT WEDN. @ 2:00
719 685-5800

Received
County Administration
10/11/19 (REVISED SUPPORTING DOCUMENTATION)

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EXHIBIT B
Page 1 of 2

October 10, 2019 Account #: R013970 Parcel #: 2917-262-10-007

As of June 30, 2018, our property was raw land valued at $7,000. We received our building permit in July and put a foundation in, in October of 2018.

There are 3 aspects to this petition, residence size, seasonal tax category, and that we have no electricity installed.

Residential Size:
We believe that the real property valuation "model" doesn't represent our property equally. Our property is valued at $263,030. $68,800 of that amount is the value of one acre of land based on 9 sales in the past 2 years in our neighborhood. We agree on the valuation of the buildable lot. The valuation in question is the remaining $194,230 of the completed 512 sq. ft. cabin. I understand that our current valuation is $88,220. ($68,800 (land), $19,420 (1/10 of house, foundation only) It is imperative that precedence is set now for this real property determination as it will continue to effect the future valuation.

Mary Mast sent me copies of the sales of residential properties for 2019 Reappraisals. We are in the single-family residential, economic area 8. Please see our architectural plan showing the living space of 512 sq. ft. The following 3 properties are comparable to our property:

Account	Value/ time adjusted	Square Feet
R007862	30,618	484
R027343	26,100	595
R072884	165,264	500

The average square foot of these residences is: 526.33
The mean of the valuation of these properties is: $73,994, this amount represents the total, that is with the single-family residence and the land parcel it is on.

Our property:	Valuation	Square Feet
R013970	263,030	512

This amount also represents the total, that is with the single-family residence and the one-acre of land.

The above comparisons demonstrate the unfairness of our valuation to other's equal in the county.

Land Economic Area:
On our valuation we are listed in a "Seasonal" land value category. I was told that is because there is no access in the winter, and that this is a more expensive category for taxes. I bought the land because the county plows up to and just beyond this property. They plow to what was West Village Drive. There is no truth to this being a "Seasonal" category. Many neighbors live on Serpentine Trail year round and when I

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EXHIBIT B
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retire, we will too. Additionally, when we were applying for our building permit, we were told, "There is no such thing as a seasonal property, that every house is a single family residence and must follow all building codes as such."

I do not have your chart that specifies the differences between the values of a seasonal zone apposed to a non-seasonal zone. However if you could please reevaluate this land value category and provide me with a chart reference I would appreciate that.

No Electricity Installed:

Our notice of valuation states that we have electricity installed. We have no electricity and we will not be installing electricity at this property, see copy of 2019 Real Property Notice of Valuation.

In Review: Financial Breakdown:

Based on 512 SQ. FT.

Comparable: $73,994 Instead of $194,230

(1/10 foundation only)= $ 7,399.40 Instead of $19,423

Land valuation 68,800

Current $76,199.40 Instead of $88,220

Based on 512 SQ. FT.

Future $73,994

\+ 68,800

= $142,794

Apposed to: $194,230

\+ 68,800

$263,030

"Seasonal" value adjustment?

No Electricity value adjustment?

I can be reached at (719) 685-5800 or, (719) 475-6110 X 1430

Thank You,

Laura Porakova-Dimberio

Laura Porakova-Dimberio

Subscribed and sworn to before me this 10th day of October, 2019.

Witness my hand and official seal.

Kimberly A Guinaugh

Notary Public

My Commission Expires: 4-29-20

Kimberly A Guinaugh
Notary Public
State of Colorado
Notary ID 20084015062
My Commission Expires April 29, 2020

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EXHIBIT C
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2019 REAL PROPERTY NOTICE OF VALUATION

Gunnison County
COLORADO

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
R013970	2019	617	2917-262-10-007

PROPERTY OWNER

11941*47**G60**0.8295**1/2**********AUTOALL FOR AADC 800
DIMBERIO LAURA PORAKOVA
127 PALISADE CIR
MANITOU SPRINGS CO 80829-2639

LEGAL DESCRIPTION

LOT 6 MARBLE SKI AREA 4 B732 P889 #562588

PROPERTY CLASSIFICATION	PRIOR YEAR ACTUAL VALUE	CURRENT YEAR ACTUAL VALUE	% OR CHANGE
Vacant	7,000	0	-7,000
Residential	0	263,030	+263,030
TOTALS	$7,000	$263,030	+$256,030

Mary Mash
5 YR SCHEDULE
home when finished
no water no utilities

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	0.69

ELECTRICITY:	Installed
SEWER:	ISDS Allowed Not Installed
WATER:	Not Installed
SITE ACCESS:	Seasonal Govt Maintained

OTHER ATTRIBUTES:
Scenic Or Above Average Views
Moderate Slope

SUBDIVISION:
Marble Ski Area 4

PRIMARY IMPROVEMENT

OCCUPANCY TYPE	
BUILDING DESCRIPTION	
CONSTRUCTION COMMENTS	
EXTERIOR CONDITION	
EFFECTIVE YEAR BUILT	
PERCENT COMPLETE	
ABOVE GRADE LIVING AREA	
BASEMENT	
GARAGE	
TOTAL IMPROVEMENTS ON ACCOUNT	
CONSIDERATION	

Go paperless next year!
Go to eNoticesOnline.com and register with this code:
GNN-KB784EHL

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

3-20-19 JG

11941 1/1

EXHIBIT D
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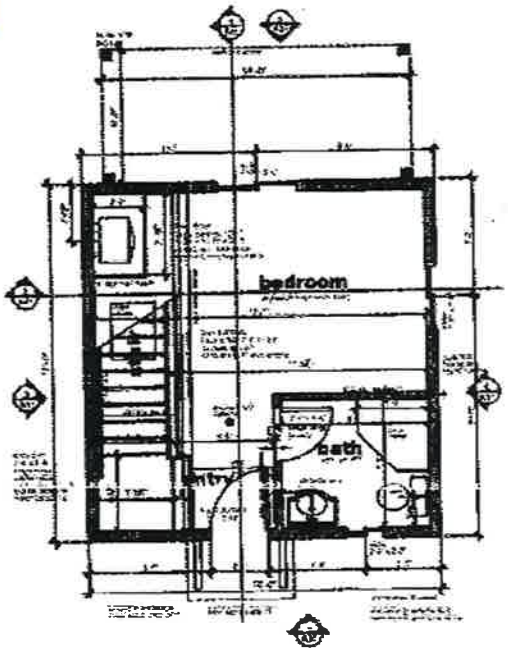
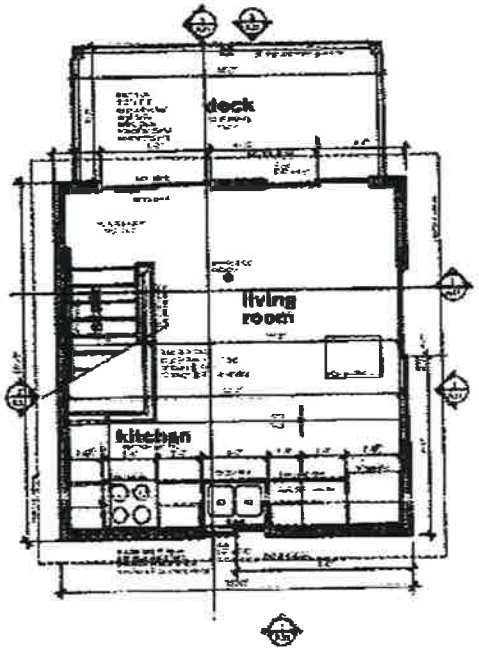


Livable 256 SF

Main Floor Plan

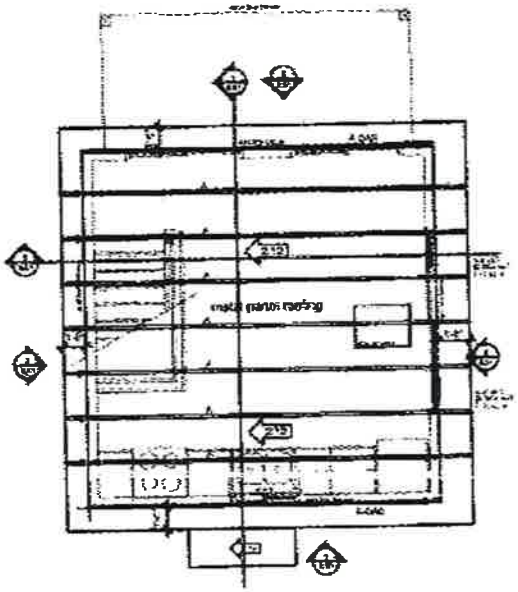
scale: 3/8" = 1'-0"



Livable 229 SF
Deck 84 SF

Upper Floor Plan

scale: 3/8" = 1'-0"



Roof Plan

scale: 3/8" = 1'-0"

Dimberio Cabin
284 West Village Drive
Marble, Colorado

Construction
Building Plan

A21

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EXHIBIT E3
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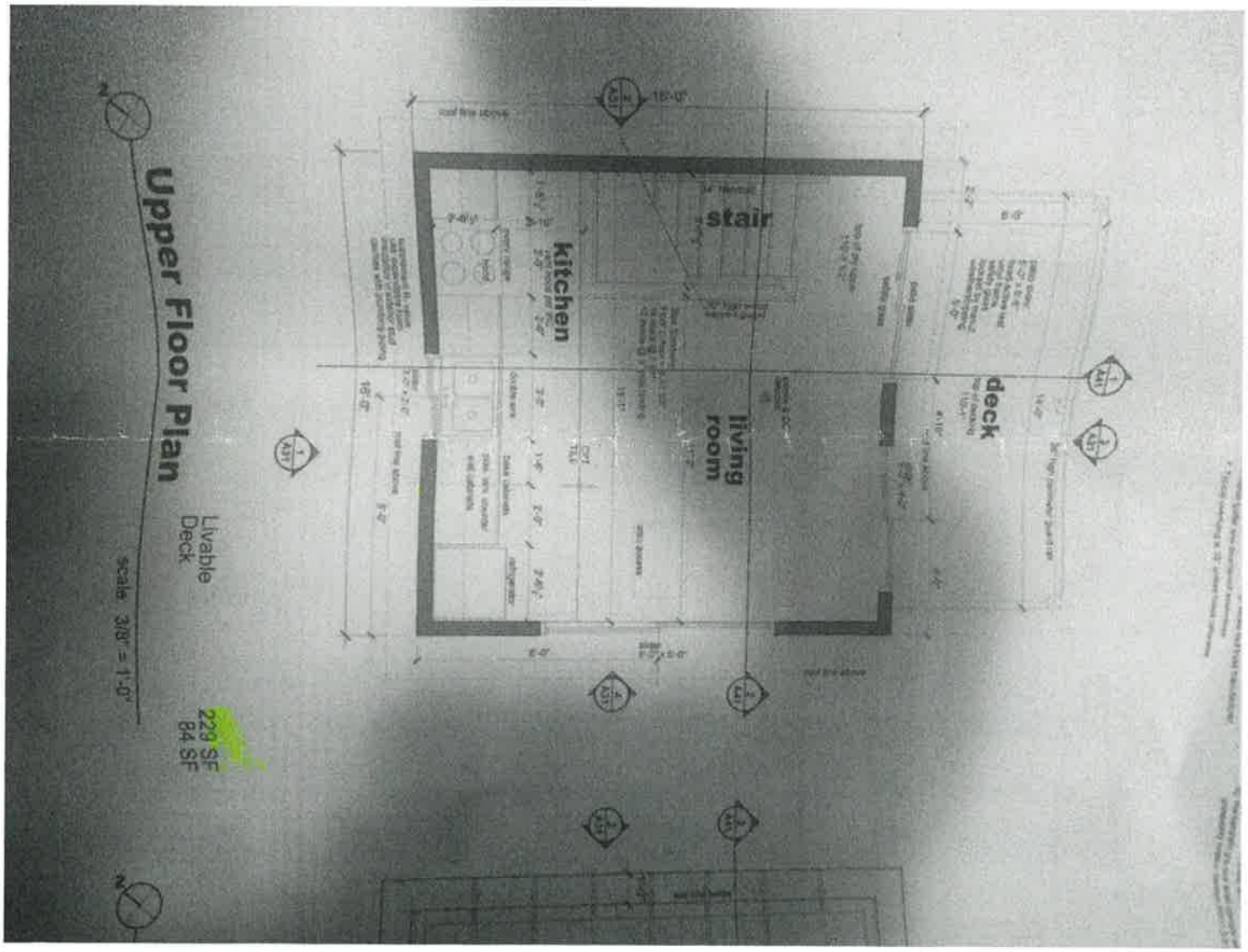

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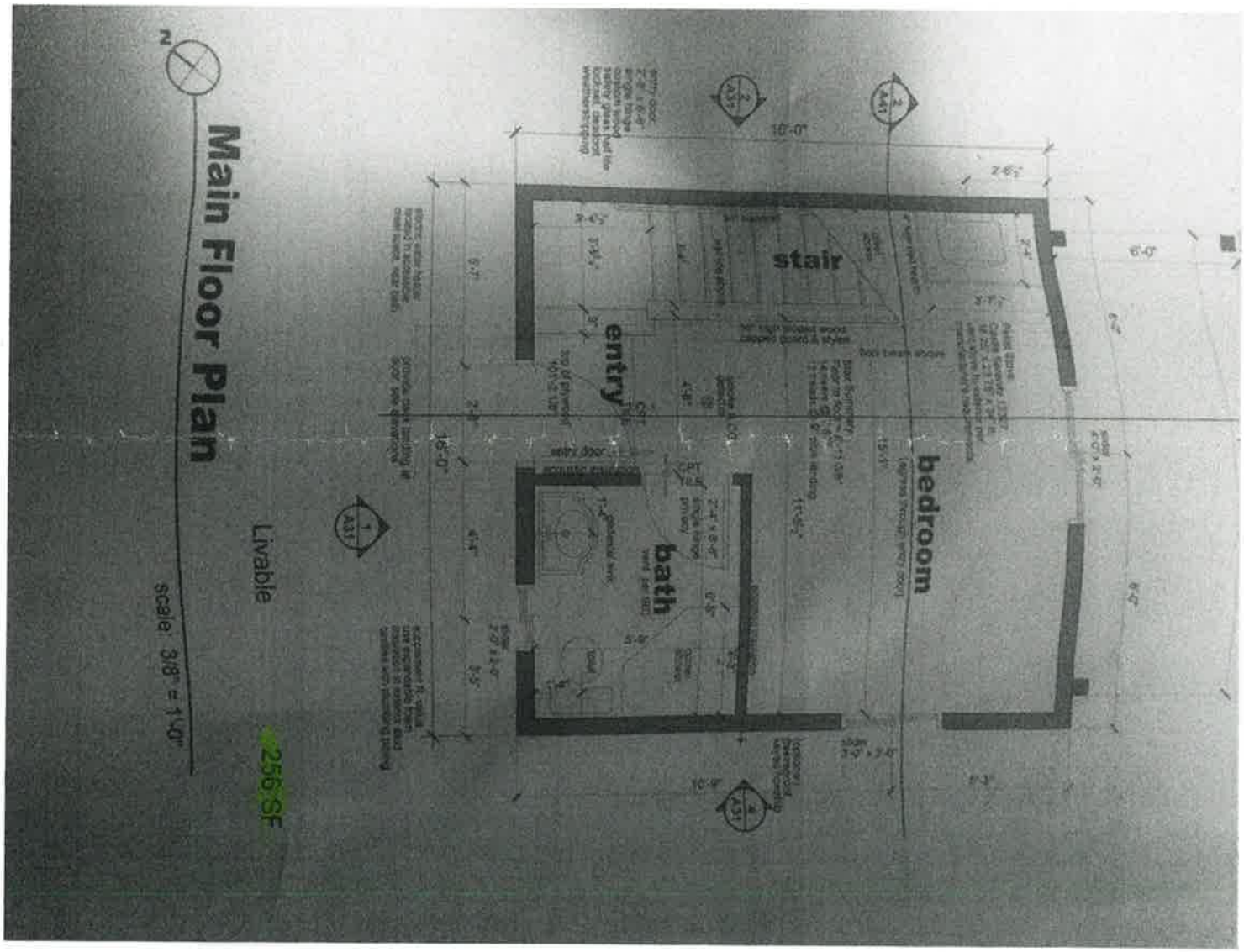

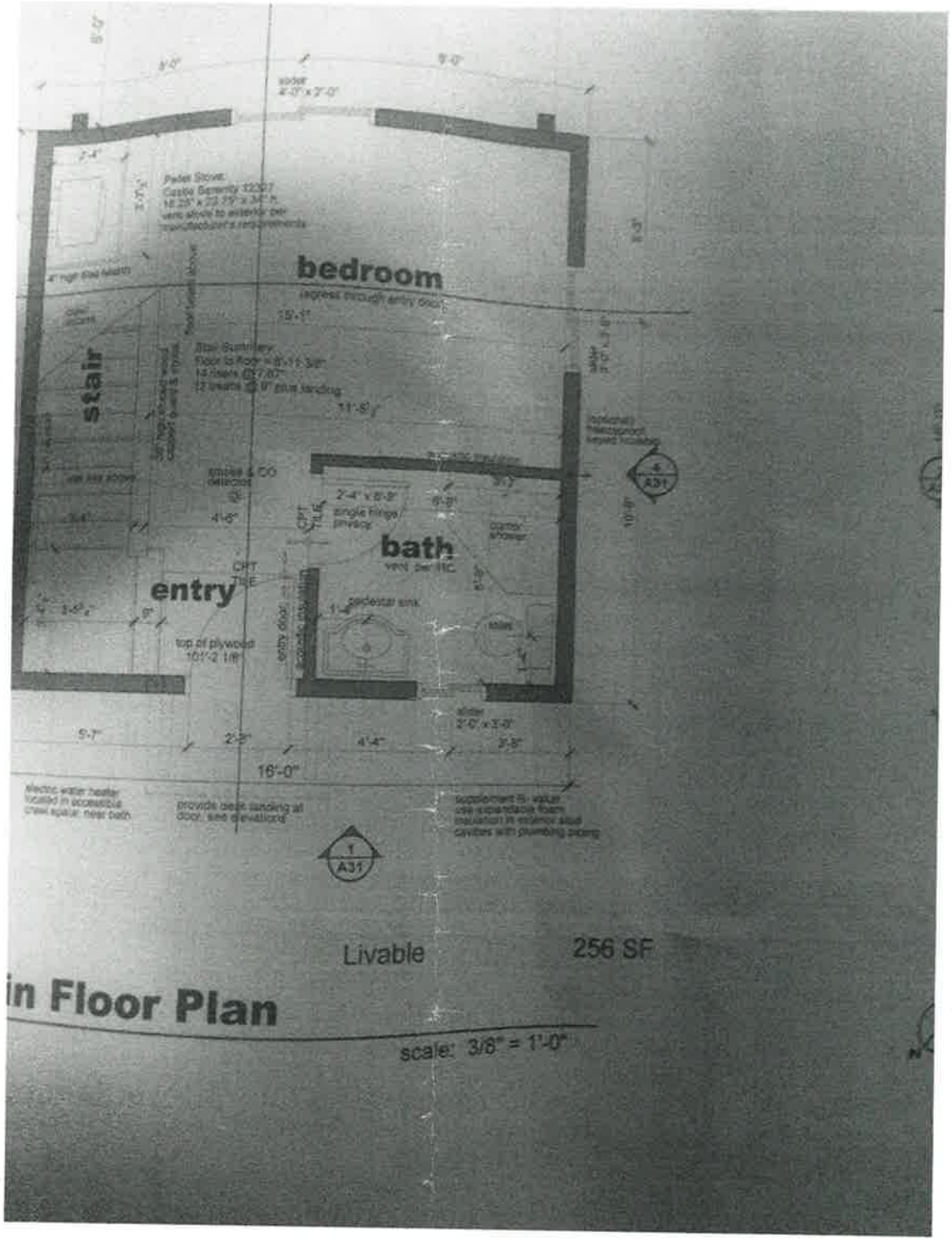

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EXHIBIT E
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LAURA
DIMBERIO

CHEYENNE MOUNTAIN SCHOOL DISTRICT 12

CHEYENNE MOUNTAIN HIGH SCHOOL
1200 Cresta Road
Colorado Springs, Colorado 80906

127 PALISADE CIR.
MANITOU SPRINGS, CO.
80829

ATTN: LIZ MENSE
GUNNISON COUNTY
BOARD OF EQUALIZATION
200 E. VIRGINIA AVE.
GUNNISON, CO. 81230

Received
County Administration
9/12/19

CBOE # 313

8123032248 C001