CBOE #328

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
R002995	2019	200	3255-022-30-024

PROPERTY OWNER	LEGAL DESCRIPTION
GORMAN DOUGLAS B PO BOX 149 CRESTED BUTTE, CO 812240149	UNIT 10 ORE BUCKET COMMERCIAL CENTER CONDOS (OFFICE) B759 P255

PROPERTY CLASSIFICATION	PROPERTY OWNER'S ESTIMATE OF VALUE	ASSESSOR'S VALUATION	
		ACTUAL VALUE PRIOR TO REVIEW	ACTUAL VALUE AFTER REVIEW
Commercial Received County Administration 9/13/19		100,640	100,640
TOTALS		$100,640	$100,640

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.

Commercial Sales, which include Commercial Condominiums Sales, in Gunnison County support the indicated 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.

CBOE #328

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.)

$ ~~183~~ 36,783

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 attachment

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 | (970)707-4075 Telephone Number | Sept. 13, 2019 Date

*Attach letter of authorization signed by property owner.

EXHIBIT A
Page 1 of 2

Douglas B. & Karen E. Gorman
PO Box 149
Crested Butte, Co. 81224

Attachment to Petition to County Board of Equalization
For Account Numbers R002993, R002994, R0029R5, R002996
Also known as Ore Bucket Commercial Center Condo Units 8, 9, 10, 11

We are submitting this petition to appeal the determination that was made after the review by the County Assessor's office. We do not feel the valuations that we our properties have been given represent a fair equitable valuation based on the following facts that are supported by worksheets that we are providing.

1) In our meetings with Bob Blackett he has told us that the first floor units in a commercial condominium complex appraise at the highest value, with the second floor at the next highest value, and so on. If you notice in our attached chart, the first floor units have appraised at between $200 and $217 per square ft. The first floor units all have plumbing into the units and separate outside entrances. They also have no stairway to access the units and a lot of windows. The second floor units have two shared bathrooms, are accessed by a steep stairway, have very few windows, and have sloped ceilings that come down to around five feet on some of the exteriors walls. These units should appraise for less that the first floor, yet are appraised at 2-2 ½ times the value as the first floor. Since all units should be subject to the same mass appraisal we feel there is no justification to the increased valuation placed on the second floor. If you look at the valuations on two other commercial condo complexes in Crested Butte built at the same time period, 1976-1978, the Bullion King Condos at 419 Sixth St., and the Elk Ave. Condos at 215 Elk Ave, which we have included on attached charts, you will see those values are very consistent with the values that were placed on the first floor units of the Ore Bucket Comm. Condos. Also, as stated earlier in this letter the 2nd , and 3rd floor units are lower in value than the first floor, not 2-2 ½ times the value of the first floor. We have calculated the mathematical formula used to determine the decrease in value to the second floor in the Bullion King Condos and also the increase in value of the smaller units the Mr. Blackett says is made since the County feels they have greater value than the larger units and we have come up with the following values that we feel should apply to our second floor units: Unit 8 $215 , Unit 9 $224 , Units 10 & 11 $183. Units 10 & 11 as they have been combined into one unit with a common door and can no longer be sold as two units. You may also notice the Bullion King units have a very consistent valuation for the adjustments. The units there range in appraised values form $178-$227 per square foot and most of them were actually decreased in value from the last assessment. These units are in the first block south of Elk Ave. and the parking lot is accessed from Elk Ave., where the Ore Bucket Condos are in the second block north of Elk Ave. in a less visible and lower traffic area. The Elk Ave. Condos which are on the 200 block of Elk Ave., which is the heaviest traffic area of town and most valuable part of town and are currently appraised at much lower values that the Ore Bucket Condos .

2) We have also attached the rent rolls for all of the units in the Ore Bucket Comm. Center on the second floor that are not owner occupied. Our rents per square foot come in at between 13.38-15.82 per square foot. Our tenants are mostly massage therapists and non-profit organizations and struggle to pay the current rents. I have calculated out the cap rates on the units and as you can see the valuations at a 10% cap rate come in at an average of $68 per square foot, at a 7.5% cap rate at $91 per square foot, and $136 per square foot at a 5% cap rate. At the appraised value we would have cap rates or around .011 to .017% which would be of pretty much no interest to an investor, and this is before the increase in taxes is figured into the equation. In order to achieve a 10% cap rate that an investor would be looking for our rents would have to increase 257-304% from where they are now, which would put the annual rent per square foot at 38-47 per square foot. This is a ridiculously high amount of rate and not even realistic. I asked each of our tenants if they could pay 3 times what they are paying now and they all said they would move out. These calculations are all included in Worksheet 2.
3) We have had Unit 8 for sale since April at varying prices, most recently at $175,000, which works out to $325 per square foot. We have not had one phone call or inquiry at this price, which tells us this unit is probably considerably overpriced even at this price. The County appraisal has it at $406.

In summary, we hope the Board of Equalization will consider these reasons and see that these appraisals are not equalized to the values of the other similar building we have listed. We feel this building is very similar to the Bullion King Condo in age and quality, and we are not paying a fair and equal amount of taxes as these owners at the current appraisals. In the Crested Butte paper a couple of weeks ago it was noted the building constructed in the 1970's and the 1980's are some of the worst construction in the history of Crested Butte. I can attest to the fact that this building is not very well built and we have had a lot of issues with it. Also, to illustrate just how high these valuations are, I have not found one property in the core of Crested Butte(2nd-4th streets) that have valuation higher than our Unit 10 at $500.70 per sq foot. And all of the properties on Elk Ave. bring in a lot more rent and have triple net leases. A reduction would be greatly appreciated as barring any changes to the mill levy and the interplay between Tabor and the Gallagher amendment we are looking at an increase in taxes from $6726 per year to $13,365 which is going to be very hard on us as we don't see being able to raise the rents to even cover a small portion of this.

Thank you for your consideration,
Douglas & Karen Gorman

EXHIBIT B
Page 1 of 1

419 6th St, Bullion King Building

Unit #	Square footage	Total valuation	Valuation per sq. foot
101	1022	232160	243
102	1555	323160	208
104	616	88580	143
201	511	97540	191
202	708	126120	178
203	216	49490	229
204	301	64280	214
205	229	51820	226
206	227	51470	226
207	360	74020	206
208	238	23240	223
209	188	44360	235
210	167	40140	240

214 6th St, Ore Bucket Building

Unit #	Square footage	Total valuation	Valuation per sq. foot
1 floor one	1925	404840	210
2	713	154540	217
3	193	38600	200
4	704	140800	200
5 floor two	707	271130	383
6	332	149450	450
7	564	226910	402
8	538	218620	406
9	259	122890	474
10 and 11	794 (201+593)	336690 (100640 + 236050)	424 (501 + 398)
12 penthouse	835	309120	370

Estimated valuations based on units 1 and 2 first floor Ore bucket building and second floor units Bullion King Building

Unit # Ore Bucket Building	Square footage	Total valuation	Valuation per square foot
8	538	116032	215
9	259	58016	224
10 and 11	794	145742	183

EXHIBIT C
Page 1 of 3

Worksheet 2

VALUE USING CAPITALIZATION RATES-ORE BUCKET COMM CENTER

		COLVIN UNITS		GORMAN UNITS	
		UNIT 5	UNIT 6	UNIT 8	UNIT 9
RENTAL INCOME-ANNUAL		$10,560	$5,253	$7,200	$4,200
Per Sq Ft		14.94	15.82	13.38	13.51
EXPENSES:					
ASSOCIATION DUES		2776	1304	2248	993
PROPERTY TAXES		2862	1344	2177	1048
REPAIRS & MAINT.		45	0	0	0
UTILITIES		0	0	0	0
INSURANCE		0	0	284	140
TOTAL EXPENSES		5638	2648	4709	2181
NET INCOME		4922	2605	2491	2019
VALUE AT CAP RATE OF 10%		49220	26050	24910	20190
VALUE AT CAP RATE OF 7.5%		65626	34733	33213	26920
VALUE AT CAP RATE OF 5%		98440	52100	49820	40380
SQ FEET PER UNIT		707	332	538	259
VALUE PER SQ. FOOT AT 10%		69.62	78.46	46.3	77.95
VALUE PER SQ. FOOT AT 7.5%		92.82	104.62	61.73	103.94
VALUE PER SQ. FOOT AT 5%		139.24	156.92	92.6	155.1
AVERAGE PER SQ FOOT AT 10%	68.08				
AVERAGE PER SQ FOOT AT7.5%	90.78				
AVERAGE PER SQ FOOT AT 5%	135.97				
CAP RATE REQUIRED FOR COUNTY VALUE		0.018	0.017	0.011	0.016
AMOUNT WE WOULD HAVE TO CHARGE AS RENT TO EQUAL 10% CAP RATE AT COUNTY VALUES		27,113	14945	21862	12289
PRICE PER SQ FOOT		38.35	45.02	40.64	47.45
CURRENT PRICE PER SQ FOOT		14.94	15.82	13.38	13.51
CURRENT MONTHLY RENT		880	438	600	350
RENT REQUIRED AT COUNTY VALUE		2259	1245	1822	1024
% INCREASE IN RENT REQUIRED		257%	284%	304%	293%

EXHIBIT C
Page 2 of 3

COMPARABLE SALES
TO ORE BUCKET COMM CTR

ADDRESS	ADJ SALES PRICE	SQ FT	PRICE PER SQ FT
315 BELLEVIEW BELLEVIEW COMM CONDOS	50,896	212	240.07
310 BELLEVIEW BELLEVIEW PARK COMM CONDOS	253,225	1058	239.34
523 RIVERLAND RIVERLAND PROF CENTER	69,820	586	119.15
524 RIVERLAND RIVERLAND PROF CENTER	97,238	459	211.85

ADJUSTMENT FOR UNIT 12 SALE IN ORE BUCKET COMM. CONDO.

THIS UNIT UNDERWENT A SUBSTANTIAL RENOVATION IN 2010 AND WAS BUILT INTO AN EXECUTIVE SUITE COMPLETE WITH A CUSTOM BATHROOM. THE PREVIOUS OWNER CUSTOMIZED THE SPACE TO BE USED AS AN OFFICE AND ALSO PART TIME LIVING QUARTERS FOR HIMSELF. THIS UNIT IS NOT A FAIR COMPARISON TO THE OTHER UNITS IN THE BUILDING AND APPARENTLY BOB BLACKETT IS USING THIS AS HIS ONLY COMPARABLE PROPERTY. I AM ATTACHING COPIES OF THE RENOVATION COSTS AND ADJUSTING THE SALES PRICE TO GIVE A BETTER COMPARISON. IN MY OPINION THE UNIT IS MORE VALUABLE THAN THE OTHERS IN THE BUILDING DUE TO HAVING PLUMBING AND A SHOWER, AND THE VIEWS AND WINDOWS FROM THE UNIT MAKE IT A PENTHOUSE SUITE.

SALE PRICE	$264,000
RENOVATION COSTS	-65573
NET	198427
ADJUSTMENT FOR HAVING PLUMBING	-15000
SEE KILEY FLINT LETTER	
ADJUSTED SALES PRICE	183,427
SQ FT.	835
ADJUSTED PRICE PER SQ. FT.	219.67

9:15 AM

05/10/17

Accrual Basis

EXHIBIT D
Page 1 of 2

Colvin Construction Company
Account QuickReport
January through December 2010

Type	Date	Num	Name	Memo	Split	Amount
50000 · COST OF SALES						
50070 · Cost of Sales - Falkner Condo						
Check	01/01/2010	1054	Jerry Falkner:Falkne...	hardware	10070 · Falkne...	101.32
Check	01/01/2010	1054	Jerry Falkner:Falkne...	miscellaneous	10070 · Falkne...	1.56
Check	09/21/2010	0091	Jerry Falkner:Falkne...	deposit - 1/2 f...	10070 · Falkne...	1,063.00
Check	09/29/2010	autowd	Jerry Falkner:Falkne...	checks	10070 · Falkne...	10.99
Check	10/06/2010	1001	Jerry Falkner:Falkne...	miscellaneous	10070 · Falkne...	7.31
Check	10/12/2010	1002	Jerry Falkner:Falkne...	trash	10070 · Falkne...	110.00
Check	10/14/2010	1003	Jerry Falkner:Falkne...	final half on c...	10070 · Falkne...	1,063.00
Check	10/15/2010	1004	Jerry Falkner:Falkne...	utilities	10070 · Falkne...	847.79
Check	10/15/2010	1005	Jerry Falkner:Falkne...	plumbing	10070 · Falkne...	1,946.73
Check	10/18/2010	1006	Jerry Falkner:Falkne...	interior paneli...	10070 · Falkne...	1,250.00
Check	10/20/2010	1007	Jerry Falkner:Falkne...	miscellaneous	10070 · Falkne...	347.53
Check	10/22/2010	1008	Jerry Falkner:Falkne...	general labor ...	10070 · Falkne...	4,740.00
Check	10/26/2010	1009	Jerry Falkner:Falkne...	lumber and m...	10070 · Falkne...	271.52
Check	10/26/2010	1009	Jerry Falkner:Falkne...	wood floors	10070 · Falkne...	48.83
Check	10/26/2010	1009	Jerry Falkner:Falkne...	insulation	10070 · Falkne...	172.27
Check	10/26/2010	1009	Jerry Falkner:Falkne...	shower prep/ t...	10070 · Falkne...	587.32
Check	10/27/2010	1010	Jerry Falkner:Falkne...	carpet	10070 · Falkne...	1,863.28
Check	11/01/2010	1012	Jerry Falkner:Falkne...	painting/seali...	10070 · Falkne...	201.81
Check	11/02/2010	1013	Jerry Falkner:Falkne...	painting/seali...	10070 · Falkne...	580.00
Check	11/02/2010	1013	Jerry Falkner:Falkne...	tile-floors and ...	10070 · Falkne...	660.00
Check	11/09/2010	1014	Jerry Falkner:Falkne...	#2122 shower...	10070 · Falkne...	43.06
Check	11/11/2010	1015	Jerry Falkner:Falkne...	trash	10070 · Falkne...	225.00
Check	11/15/2010	1016	Jerry Falkner:Falkne...	shower finish	10070 · Falkne...	262.00
Check	11/16/2010	1017	Jerry Falkner:Falkne...	painting/oiling...	10070 · Falkne...	1,840.00
Check	11/16/2010	1017	Jerry Falkner:Falkne...	shower - tile fl...	10070 · Falkne...	1,280.00
Check	11/16/2010	1017	Jerry Falkner:Falkne...	general labor ...	10070 · Falkne...	1,360.00
Check	11/16/2010	1017	Jerry Falkner:Falkne...	insualtion	10070 · Falkne...	40.00
Check	11/17/2010	1018	Jerry Falkner:Falkne...	appliances	10070 · Falkne...	400.24
Check	11/23/2010	1019	Jerry Falkner:Falkne...	shower walls	10070 · Falkne...	61.23
Check	11/23/2010	1019	Jerry Falkner:Falkne...	hand rails	10070 · Falkne...	599.46
Check	11/29/2010	1020	Jerry Falkner:Falkne...	electrical	10070 · Falkne...	5,195.45
Check	11/30/2010	1021	Jerry Falkner:Falkne...	doors	10070 · Falkne...	466.55
Check	11/30/2010	1021	Jerry Falkner:Falkne...	shower	10070 · Falkne...	83.15
Check	11/30/2010	1021	Jerry Falkner:Falkne...	lumber and m...	10070 · Falkne...	455.50
Check	11/30/2010	1021	Jerry Falkner:Falkne...	painting, seali...	10070 · Falkne...	41.90
Check	12/02/2010	1023	Jerry Falkner:Falkne...	painting seali...	10070 · Falkne...	128.42
Check	12/02/2010	1024	Jerry Falkner:Falkne...	shower	10070 · Falkne...	1.89
Check	12/03/2010	1025	Jerry Falkner:Falkne...	painting, seali...	10070 · Falkne...	80.00
Check	12/06/2010	1026	Jerry Falkner:Falkne...	plumbing	10070 · Falkne...	3,942.58
Check	12/06/2010	1027	Jerry Falkner:Falkne...	shower	10070 · Falkne...	623.39
Check	12/10/2010	1028	Jerry Falkner:Falkne...	trash	10070 · Falkne...	75.00
Check	12/15/2010	1029	Jerry Falkner:Falkne...	painting/oiling...	10070 · Falkne...	720.00
Check	12/15/2010	1029	Jerry Falkner:Falkne...	general labor ...	10070 · Falkne...	1,640.00
Check	12/15/2010	1030	Jerry Falkner:Falkne...	lighting fixtures	10070 · Falkne...	250.20
Check	12/20/2010	1031	Jerry Falkner:Falkne...	carpet	10070 · Falkne...	1,863.28
Check	12/27/2010	1033	Jerry Falkner:Falkne...	carpet	10070 · Falkne...	50.00
Check	12/28/2010	1034	Jerry Falkner:Falkne...	countertops	10070 · Falkne...	800.00
Check	12/28/2010	1035	Jerry Falkner:Falkne...	plumbing - en...	10070 · Falkne...	50.00
Check	12/29/2010	1036	Jerry Falkner:Falkne...	lumber and m...	10070 · Falkne...	264.12
Check	12/30/2010	1037	Jerry Falkner:Falkne...	painting, seali...	10070 · Falkne...	1,360.00
Check	12/30/2010	1037	Jerry Falkner:Falkne...	general labor ...	10070 · Falkne...	2,200.00
Total 50070 · Cost of Sales - Falkner Condo						42,276.68
Total 50000 · COST OF SALES						42,276.68
TOTAL						**42,276.68**

Fees 2529.11
2934.88
1645.92
48,886.55

9:08 AM

05/10/17

Accrual Basis

EXHIBIT D
Page 2 of 2

Colvin Construction Company
Account QuickReport
January through December 2011

Type	Date	Num	Name	Memo	Split	Amount
50000 · COST OF SALES						
50070 · Cost of Sales - Falkner Condo						
Check	01/06/2011	1038	Jerry Falkner:Falkne...	windows/glass	10070 · Falkne...	120.60
Check	01/06/2011	1039	Jerry Falkner:Falkne...	painting/seali...	10070 · Falkne...	63.61
Check	01/06/2011	1040	Jerry Falkner:Falkne...	shower door	10070 · Falkne...	1,256.58
Check	01/06/2011	1040	Jerry Falkner:Falkne...	glass	10070 · Falkne...	68.14
Check	01/06/2011	1040	Jerry Falkner:Falkne...	mirrors	10070 · Falkne...	986.12
Check	01/06/2011	1040	Jerry Falkner:Falkne...	cabinets	10070 · Falkne...	45.31
Check	01/06/2011	1041	Jerry Falkner:Falkne...	painting/seali...	10070 · Falkne...	3.20
Check	01/06/2011	1041	Jerry Falkner:Falkne...	lumber and m...	10070 · Falkne...	65.48
Check	01/10/2011	1042	Jerry Falkner:Falkne...	televisions	10070 · Falkne...	2,081.86
Check	01/13/2011	1043	Jerry Falkner:Falkne...	painting/seali...	10070 · Falkne...	1,200.00
Check	01/13/2011	1043	Jerry Falkner:Falkne...	trim - lumber ...	10070 · Falkne...	2,100.00
Check	01/14/2011	1044	Jerry Falkner:Falkne...	cleaning	10070 · Falkne...	87.50
Check	01/17/2011	1046	Jerry Falkner:Falkne...	hardware	10070 · Falkne...	827.97
Check	01/17/2011	1046	Jerry Falkner:Falkne...	plumbing - en...	10070 · Falkne...	10.22
Check	01/26/2011	1047	Jerry Falkner:Falkne...	painting/seali...	10070 · Falkne...	17.90
Check	01/26/2011	1047	Jerry Falkner:Falkne...	doors	10070 · Falkne...	499.10
Check	01/31/2011	1048	Jerry Falkner:Falkne...	miscellaneous	10070 · Falkne...	549.63
Check	01/31/2011	1049	Jerry Falkner:Falkne...	miscellanous	10070 · Falkne...	6.10
Check	02/03/2011	1050	Jerry Falkner:Falkne...	painting/seali...	10070 · Falkne...	9.14
Check	02/03/2011	1051	Jerry Falkner:Falkne...	cleaning	10070 · Falkne...	122.50
Check	02/03/2011	1052	Jerry Falkner:Falkne...	lumber and m...	10070 · Falkne...	14.91
Check	02/07/2011	1053	Jerry Falkner:Falkne...	lumber and m...	10070 · Falkne...	1,060.00
Check	02/24/2011	1055	Jerry Falkner:Falkne...	hardware	10070 · Falkne...	15.28
Check	03/23/2011	1056	Jerry Falkner:Falkne...	miscellaneous	10070 · Falkne...	8.15
Check	03/24/2011	1057	Jerry Falkner:Falkne...	misc	10070 · Falkne...	75.00
Check	04/15/2011	1058	Jerry Falkner:Falkne...	cleaning	10070 · Falkne...	100.00
Check	04/26/2011	1059	Jerry Falkner:Falkne...	lumber and m...	10070 · Falkne...	80.00
Check	04/26/2011	1060	Jerry Falkner:Falkne...	electrical	10070 · Falkne...	69.96
Check	04/27/2011	1062	falkj	account closure	10070 · Falkne...	1,968.17
Total 50070 · Cost of Sales - Falkner Condo						13,512.43
Total 50000 · COST OF SALES						13,512.43
TOTAL						**13,512.43**

FEES 2244.21
627.09
16,386.53

TOTAL - $65,573.08

Received
County Administration
9/13/19

Gunnison County Board of Equalization.
200 E Virginia Ave
Gunnison, CO (HAND DELIVERED 9/13/19)
R002993, R002994, R002995 & R002996