CBOE #346

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
R013773	2019	617	2917-233-04-018

PROPERTY OWNER	LEGAL DESCRIPTION
BURNETT CHANCE PO BOX 395 CARBONDALE, CO 816230395	LOT 39,40,41 MARBLE SKI AREA 4 #653545

PROPERTY CLASSIFICATION	PROPERTY OWNER'S ESTIMATE OF VALUE	ASSESSOR'S VALUATION	
		ACTUAL VALUE PRIOR TO REVIEW	ACTUAL VALUE AFTER REVIEW
Vacant		199,070	199,070
TOTALS		$199,070	$199,070

Received
County Administration
9/18/19 (POSTMARKED 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.

Thank you for the evidence presented. This evidence does not substantiate and adjustment to your 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.)

$ 177,000

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.)

Please see 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
Jack Mull TTEE	970.618.9979	15 September 2019

*Attach letter of authorization signed by property owner.

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EXHIBIT A
Page 1 of 1

TO:
The County Board of Equalization
200 E Virginia Ave.; near,
Gunnison, Colorado (81230)

FROM:
JAMIE B. HALL
P.O. Box 4214
Aspen, Colorado, (81612)

RE:
Parcel Number 2917-233-04-018

DATE:
September 12, 2019

Dear Members of the Gunnison County Board of Equalization;

This petition is being submitted in response to the 2019 Real Property Notice of Determination sent by the Gunnison County Assessor. This determination failed to address or remedy the issues put forth in the attached protest letter dated May 30, 2019.

The Assessor determined the property classification of this parcel to be: "vacant;" as such, the 2019 Reappraisal data for vacant land sales in the Marble Ski Area indicates that as of June 30, 2018, the property value for this parcel should be $68,800, which is their designated "base value per site". However, the Assessor determined the actual value of this "vacant land" to be $199,070.

According to the Assessor's Office document titled "Data definitions for Account Values Flat File," there are different data points for "actual value of the land associated with the property" and "actual value of any improvements (i.e. structures) associated with the property." However, for this parcel, the data field "IMPSACTUAL" has been given a value of $0 by the Assessor. Yet, under the heading "Primary Improvement" on the 2019 Real Property Notice of Valuation it is noted that there is a 1,200 square foot structure and under the "Land" heading the description reads: "Vacant Res Lots."

The actual improvements associated with this property clearly indicate that classifying it as "vacant" is incorrect; it is residential. As of June 30, 2018, we estimate the actual value of the property to be $177,000.

Thank you,
JAMIE B. HALL

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EXHIBIT B
Page 1 of 2

TO:
Ms. Kristy McFarland
Gunnison County Assessor
221 N. Wisconsin St.
Gunnison, Colorado (81230)

FROM:
JAMIE B. HALL
P.O. Box 4214
Aspen, Colorado (81612)

2019 Real Property Notice of Valuation Protest
Parcel Number 2917-233-04-018
Lots 39,40,41 Marble Ski Area 4
May 30, 2019

Dear Ms. McFarland;

There are a few items needing to be brought to your attention concerning the 2019 Real Property Notice of Valuation that pertains to Parcel Number 2917-233-04-018 located in Marble:

1. The "Property Owner" field is incorrect.
   Please correct the entry to read:
   JAMIE B. HALL
   P.O. Box 4214
   Aspen, Colorado (81612)

2. The "Property Classification" field incorrectly reads: "Vacant."
   According to § 39-1-103, C.R.S. (14)(c)(I):
   "For purposes of this subsection (14), "vacant land" means any lot, parcel, site, or tract of land upon which no buildings or fixtures, other than minor structures, are located.
   Further, § 39-1-103, C.R.S. (14)(c)(II)(A) reads:
   "Minor structures" means improvements that do not add value to the land on which they are located and that are not suitable to be used for and are not actually used for any commercial, residential, or agricultural purpose.
   Accordingly, the presence of a 1,200 square foot garage does not fit the definition of a "minor structure" as the improvements are "suitable" and "actually" used for residential purposes.
   Please correct the entry to read: "Residential"

3. The "Land Description" field incorrectly reads "Vacant Res Lots."
   As stated above, § 39-1-103, C.R.S. (14)(c)(I) establishes that the land is not vacant.

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EXHIBIT B
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Please correct the entry to read: "Res Lots"

4. The "Land Type" field incorrectly reads "Vacant."
   According to § 39-1-103, C.R.S. (14.3):
   > "Residential improvements" means a building, or that portion of a building, designed for use predominantly as a place of residency by a person, a family, or families. The term includes buildings, structures, fixtures, fences, amenities, and water rights that are an integral part of the residential use.

   The 1,200 square foot detached garage is being used residentially; it is an essential and integral part of being able to access, reside and function at over 9,000 feet on a steep slope.
   Please correct the entry to read: "Residential."

5. The "Electricity" field incorrectly reads: "Not Available."
   Please correct the entry to read: "Off-grid Generator."

6. The "Water" field incorrectly reads: "Not Installed."
   Please correct the entry to read: "Well Installed."

7. The "Site Access" incorrectly reads: "Seasonal Privately Maintained."
   Please correct the field entry to read: "Year Around Privately Maintained."

8. The "Occupancy Type" field incorrectly reads: "Storage Warehouse."
   Please correct the field entry to read: "Conventional."

9. The "Building Description" incorrectly reads: "Storage Warehouse."
   Please correct the field entry to read: "Detached Garage."

10. The "Garage" field is blank.
    Please correct the field entry to read: "1,200 sq. ft."

Due to the land portion of this parcel being misclassified as vacant and other errors in the Notice, this request is being submitted so your office can update the information.

Thank you kindly for your assistance in making these corrections,

Jamie Hall TTEE

JAMIE B. HALL

JAMIE B. HALL
P.O. Box 4214
Aspen, Colorado (816

CERTIFIED MAIL®

7016 0600 0000 1116 2920

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81623
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Gunnison Board of Equalization
200 E Virginia Ave; Near
Gunnison, Colorado (81230)

1st NOTICE
2nd NOTICE
RETURNED