CBOE # 373

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
R040146	2019	501	3177-261-31-010

PROPERTY OWNER	LEGAL DESCRIPTION
WHITTAKER REVOCABLE LIVING TRUST PO BOX 725 CRESTED BUTTE, CO 812240725	UNIT 10 SILVER RIDGE CONDOS #638306

PROPERTY CLASSIFICATION	PROPERTY OWNER'S ESTIMATE OF VALUE	ASSESSOR'S VALUATION	
		ACTUAL VALUE PRIOR TO REVIEW	ACTUAL VALUE AFTER REVIEW
Residential		1,456,010	1,310,410
TOTALS		$1,456,010	$1,310,410

Received
County Administration
9/30/19 (HAND DELIVERED)

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.

Correction made to view rating.

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.)

$ 1,153,160

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.)

Comparable 2019 Actual Value assessments of Units #3 + #4 having identical square footage + quality

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
[signature]	908-528-3938	Sept 30, 2019

*Attach letter of authorization signed by property owner.

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EXHIBIT A
Page 1 of 1

Jean G Whittaker
PO Box 725
Crested Butte, CO 81224

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

September 30, 2019

RE: UNIT 10 SILVER RIDGE CONDOS #638306

I am appealing the latest assessor's valuation based on the following points:

- Unit # 3 which closed on 5/23/2019 was the first unit to sell since January 2017. It was on the market for well over a year. 2019 Total Actual Value: $1,153,160
- Unit #3 sold for $1,150,000
- Unit #10 has the same exact square footage (1992 sq ft. living, 767 sq ft. garage). Unit #10 has the original kitchen and bathrooms.
- Unit #4 having the same square footage as #3 and #10 has a 2019 Total Actual Value: $1,153,160
- Unit #2 with 2,393 sq ft. living space, 935 sq ft garage has a 2019 Total Actual Value: $1,386,050

Based on the fact that unit #10 is identical to units #3 and #4 I would like to have the same 2019 Total Actual Value of $1,153,160.

Thank you for your consideration,

Jean G Whittaker

Jean G Whittaker

EXHIBIT B
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Gunnison County Assessor's Office
221 North Wisconsin Street, Suite A
Gunnison, CO 81230

WHITTAKER REVOCABLE LIVING TRUST
PO BOX 725
CRESTED BUTTE, CO 812240725

September 20, 2019

Dear Property Owner,

You are receiving this letter because it has come to our attention that some Notices of Determination (NOD) were not mailed and yours was among them. The County Board of Equalization (CBOE) would like you to have the opportunity to further appeal, if you so choose, notwithstanding this issue.

Therefore, if you wish to appeal, please alert the County Board of Equalization office as soon as possible, by telephone: 970-641-7600, or email: CBOE@gunnisoncounty.org.

Please also submit the basis for your appeal, and the back of your NOD form, by October 11th. This will allow time for your appeal to be reviewed, and a presentation prepared for your hearing. The CBOE meets on October 15, 16, 17, 21, 22 and 28 in 2019. The CBOE office will plan to schedule your hearing on October 28th, unless one of the other meeting dates is more convenient. You can attend the hearing in person, by telephone, or submit your appeal in writing.

We apologize for any inconvenience this may have caused.

Kind regards,

Kristy McFarland
Gunnison County Assessor

CBOE # 373

Gmail

EXHIBIT C
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Jean Whittaker <jeangwhitt@gmail.com>

Property Tax Appeal

1 message

Jean Whittaker <jeangwhitt@gmail.com> Tue, Sep 24, 2019 at 4:13 PM
To: CBOE@gunnisoncounty.org

I was among the group of NODs that were not mailed and I received a letter stating that you have given me the right to further appeal. I will submit my appeal on the back of my NOD form ASAP; well before the October 11,2019 deadline.

I appreciate this extension,
Thank You,
Jean G Whittaker
Account # R040146

Jean G Whittaker
PO Box 725
Crested Butte, CO 81224

CBOE #373

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