CBOE #375

Received
County Administration
10/1/19 (VIA EMAIL)

Gunnison County
COLORADO

2019 REAL PROPERTY NOTICE OF DETERMINATION

Cindy McFarland
Gunnison County Assessor
221 N Wisconsin St, Suite A
Gunnison, CO 81230

Date of Notice: August 13, 2019
Phone: (970) 641-1085
Fax: (970) 641-7979
Email: [illegible]
Website: [illegible]

ACCOUNT NUMBER	TAX YEAR	TAX AREA	PARCEL NUMBER
R030350	2019	616	3257-080-06-002

PROPERTY OWNER	LEGAL DESCRIPTION
ZEMEL BROOK AND NINA 135 TAMARAC DRIVE BOERNE, TX 78006-9421	UNIT 2 GOLF VILLAS AT MEYLAND FILING 1 [illegible]

PROPERTY CLASSIFICATION	PROPERTY OWNER'S ESTIMATE OF VALUE	ASSESSOR'S VALUATION: ACTUAL VALUE PRIOR TO REVIEW	ASSESSOR'S VALUATION: ACTUAL VALUE AFTER REVIEW
Residential		424,600	424,600
TOTALS		$424,600	$424,600

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.

Sales of R010357, R011337, and R040294 support current valuation.

If you disagree with the Assessor's decision, you have the right to appeal to the County Board of Equalization for further consideration, § 39-8-104(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 Blackstack 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)(a), 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/boa

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. § 39-5-120(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.)

$381,724

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 Justification 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: [illegible]
Telephone Number: 281-703-7400
Date: 10/1/19

*Attach letter of authorization signed by property owner.

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REAL PROPERTY APPEAL FORM

Gunnison County Assessor's Office
221 N. Wisconsin Ave, Suite A
Gunnison, CO 81230

EXHIBIT A
Page 1 of 1

Appeals will be accepted: May 1 - June 1
Postmark deadline June 1 - In Person June 1

Office hours: 9:00 a.m. to 4:00 p.m.
Telephone Number: (970) 641-1085
FAX Number: (970) 641-7920
assessor@gunnisoncounty.org

Required Fields indicated by *

Account Number R030350

* Property Address 2 St. Andrews Circle, Crested Butte, Co 81224

* Owner's Name Brook and Nina Zemel

* Owner's Mailing Address 135 Tapatio Drive E, Boerne, TX 78006 ☐ check if this is owner's new address

* City State Zip Boerne, TX, 78006

* Phone - Day: 281-703-7400 Evening: 713-876-1405

YOU MAY ELECT TO COMPLETE THIS FORM TO APPEAL YOUR PROPERTY VALUATION OR CLASSIFICATION.

REAL PROPERTY VALUATION APPEAL: If you disagree with the "current year actual value" or the classification determined for your property, you may file an appeal by mail or in person with the County Assessor. Please refer to the Notice of Valuation for the deadline dates for filing appeals.

Completing the Real Property Questionnaire will help you determine an estimate of value for your property, which can be compared to the value determined by the Assessor. Colorado law requires consideration of the market approach to value for residential properties (includes apartments) and the cost, market, and income approaches to value for vacant land, commercial, and industrial properties.

DOCUMENTATION - REASON FOR REQUESTING A REVIEW:

During the Valuation/assessment period 17 Townhomes Sold. The average sales price per square foot for all 17 properties is $340.88. This figure times 1,131 (Square footage of 2 St. Andrews Circle) would value the Property at $385,535. Using the average median pric of the 17 properties sold would valuate our townho at $381,724 ($337.57 X 1131)

GCAO has assessed our property using $375.50/sq. ft for a total valuation of $424,680. This is also a 55% increase in value during one property assessment period which is unfair for individuals to absorb.

CMA Summary Report

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EXHIBIT B
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RESIDENTIAL Summary Statistics

High	Low	Average	Median
LP:$1,775,000	$889,000	$1,284,470	$1,295,000
SP:$1,720,000	$825,000	$1,191,029	$1,200,000

RESIDENTIAL - Sold

Number of Properties: 17

Num	MLS #	Address	Legal/Lot	Price	BR	Close Date	Apx.Tot SF	DOM	LP	PrcSqft	SP	PrcSqft
1	13256	375 Skyland Drive	Lot D-6 Skyland Initial Filing #570158 #584963	$825,000	3	9/30/2015	3,022	211	$889,000	$294.18	$825,000	$273.00
2	13507	269 Fairway Drive	Lot S95 Skyland Initial Filing #596774	$900,000	5	1/8/2016	4,786	216	$979,000	$204.55	$900,000	$188.05
3	13382	21 Trent Jones Way	LOT S-120 SKYLAND THIRD FILING PHASE 1 #603464	$950,000	3	9/15/2015	2,854	138	$995,000	$348.63	$950,000	$332.87
4	721293	16 Willow Court	LOT S55 SKYLAND INITIAL FILING #574943	$970,000	3	3/7/2017	2,444	250	$995,000	$407.12	$970,000	$396.89
5	12733	783 Forest Lane	Lot S-40 Skyland Initial Filing #483311	$980,000	4	6/1/2016	3,818	730	$995,000	$260.61	$980,000	$256.68
6	10905	32 Par Lane	LOT D1, SKYLAND, INITIAL FILING Rec. No. 363852	$1,100,000	4	11/18/2015	4,534	1464	$1,295,000	$285.62	$1,100,000	$242.61
7	14278	1156 Ridge Road	Lot S-16 Skyland Initial Filing #617541	$1,100,000	5	9/29/2016	3,383	233	$1,285,000	$379.84	$1,100,000	$325.16
8	731964	553 Eagle Lane	LOT S-6 SKYLAND INITIAL FILING #532019	$1,117,500	3	10/16/2017	3,311	161	$1,174,000	$354.58	$1,117,500	$337.51
9	13427	22 Trent Jones Way	Lot S-97 SKYLAND THIRD FILING PHASE I #570540	$1,200,000	4	11/19/2015	3,161	192	$1,400,000	$442.90	$1,200,000	$379.63
10	13096	67 Vista Court	Lot S68, Skyland Initial Filing #622955	$1,220,000	5	8/31/2016	4,561	680	$1,350,000	$295.99	$1,220,000	$267.49
11	731565	375 Skyland Drive	LOT D-6 SKYLAND INITIAL FILING #635742	$1,250,000	4	7/26/2017	3,022	86	$1,290,000	$426.87	$1,250,000	$413.63
12	728819	46 Willow Court	Lot S-57 Skyland Initial Filing	$1,260,000	4	6/7/2017	2,852	98	$1,299,000	$455.47	$1,260,000	$441.80
13	14252	702 Forest Lane	Lots S-23 & S 41 SKYLAND INITIAL FILING #599101	$1,275,000	5	2/10/2017	4,470	378	$1,375,000	$307.61	$1,275,000	$285.23
14	719664	81 Par Lane	LOT D-4 SKYLAND INITIAL FILING #555408	$1,370,000	3	5/23/2017	3,550	356	$1,545,000	$435.21	$1,370,000	$385.92
15	727918	43 Vista Court	Lot S 66 Skyland Initial Filing #550386	$1,400,000	3	5/16/2017	3,567	106	$1,500,000	$420.52	$1,400,000	$392.49

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Elizabeth Mense

From: Elizabeth Mense
Sent: Tuesday, October 1, 2019 5:13 PM
To: 'bmzemel@gmail.com'
Subject: RE: Gunnison County Board Appeal

Good Evening Brook,
I have received your petition. I'll be in touch with a hearing date soon. Thank you!

Regards,

Liz Mense
Administrative Assistant III
County Manager's Office
200 E. Virginia Avenue
Gunnison, CO 81230
P: (970)641-7600
F: (970)641-3061
www.gunnisoncounty.org

From: Brook Zemel <bmzemel@gmail.com>
Sent: Tuesday, October 01, 2019 8:45 AM
To: Assessor <Assessor@gunnisoncounty.org>
Subject: Fwd: Gunnison County Board Appeal

Hi Kristy,
Here is our appeal to the County Board of Equalization. Please confirm receipt of all required documents.
Thank you,
Brook and Nina Zemel
2 St Andrews Circle
Crested Butte, Co, 81224

---------- Forwarded message ---------
From: **Brook Zemel** <bmzemel@gmail.com>
Date: Tue, Oct 1, 2019 at 9:41 AM
Subject: Fwd: Gunnison County Board Appeal
To: Brook Zemel <bmzemel@gmail.com>

---------- Forwarded message ---------
From: **Brook Zemel** <bmzemel@gmail.com>
Date: Tue, Oct 1, 2019 at 9:35 AM
Subject: Gunnison County Board Appeal
To: Brook Zemel <bmzemel@gmail.com>