CBOE #367

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
R042370	2019	100	3701-362-12-008

PROPERTY OWNER	LEGAL DESCRIPTION
NEHRER WILLIAM 4465 ESTA LN SOQUEL, CA 950732100	LOT 2 GUNNISON CENTER PHASE 1C #547334

PROPERTY CLASSIFICATION	PROPERTY OWNER'S ESTIMATE OF VALUE	ASSESSOR'S VALUATION	
		ACTUAL VALUE PRIOR TO REVIEW	ACTUAL VALUE AFTER REVIEW
Commercial		1,875,470	1,875,470
TOTALS		$1,875,470	$1,875,470

Received
County Administration
9/16/19 (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.

Commercial 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.

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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.)

$ 970,000

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.)

1. No evidence of change in value of 2017-2018 comparable sales in Gunnison City area. (see assessors sales database).
2. Already absorbed a +40% increase in valuation and tax paid since 2017 assessment. Did assessor find my property increased another +92%?

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.

William Nebner — Signature
408-348-1852 — Telephone Number
9/15/19 — Date

*Attach letter of authorization signed by property owner.

Austin J. Chambers

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EXHIBIT A
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From: Bill Nehrer <bill@thegunnylube.com>
Sent: Monday, September 16, 2019 9:43 AM
To: emense@gunnisoncounty.org
Cc: Davalyn Hoock; Austin J. Chambers
Subject: Petition to County Board of Equalization - account no. R042370
Attachments: scan0114.pdf; 2018appealpropertyvaluationof1140nmainstreetgunnisonr.zip

Dear COE,

I respectfully appeal the most recent assessment of my commercial property located in the city of Gunnison. This increase of +92% comes immediately after the assessment and change of value +40% in the last reassessment (attached for your reference in the .zip file). Did standard commercial properties in the city of Gunnison area increase that much in two years evidenced by actual sales?

Please find attached my 2019 petition (file Scan0114.pdf) to you, COE. I have Austin Chambers on cc:, please include him on any official notice from you.

Let me know the next steps, Thank you for your consideration in this matter.

Bill Nehrer
The Gunny Lube

EXHIBIT B
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Gunnison County
COLORADO

2019 REAL PROPERTY NOTICE OF VALUATION

CBOE #367

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
R042370	2019	100	3701-362-12-008

PROPERTY OWNER	LEGAL DESCRIPTION
8217*30**G50**0.8295**1/2*********AUTOMIXED AADC 990 NEHRER WILLIAM 4465 ESTA LN SOQUEL CA 95073-2100	LOT 2 GUNNISON CENTER PHASE 1C #547334

PROPERTY CLASSIFICATION	PRIOR YEAR ACTUAL VALUE as of June 30, 2016	CURRENT YEAR ACTUAL VALUE as of June 30, 2018	+ OR - CHANGE
Commercial	975,380	1,875,470	+900,090
TOTALS	$975,380	$1,875,470	+$900,090

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
Spec.Purpose-Land	Commercial	0.96

ELECTRICITY:	Installed
SEWER:	Central Installed
WATER:	Domestic Installed
SITE ACCESS:	Year Round
OTHER ATTRIBUTES:	
SUBDIVISION:	Gunnison Center Phase IC

PRIMARY IMPROVEMENT

OCCUPANCY TYPE:	Office Open, Service Garage
BUILDING DESCRIPTION:	Multi-Type
CONSTRUCTION QUALITY:	Average
EXTERIOR CONDITION:	Average
EFFECTIVE YEAR BUILT:	2004
PERCENT COMPLETE:	100%
ABOVE GRADE LIVING AREA:	5,705 sq ft
BASEMENT:	Minimal Finish: 1,752 sq ft
GARAGE:	
TOTAL IMPROVEMENTS ON ACCOUNT:	1
CONDOMINIUM:	

Go paperless next year!
Go to eNoticesOnline.com and register with this code:
GNN-873W0Y2J

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

8217 1/1

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EXHIBIT C
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REAL PROPERTY APPEAL FORM

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

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 R042370

* Property Address 1140 N Main St Gunnison

* Owner's Name William Nehrer

* Owner's Mailing Address 4465 ESTA LANE ☐ check if this is owner's new address

* City State Zip SOQUEL, CA 95073

* Phone - Day: 408-348-1852 Evening: 408-348-1852

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:

According to your instructions, the valuation of 1140 N Main should be $970,000 (average of market, cost, and income).

I have already absorbed a 40% increase in taxes from last evaluation and lost appeal.

I will not be able to find quality tenants to cover the increase in rent due to this increased expense, +150% in three years.

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EXHIBIT C
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REAL PROPERTY QUESTIONNAIRE

ATTACH ADDITIONAL DOCUMENTS AS NECESSARY.

MARKET APPROACH: This approach to value uses sales from the **appropriate time period** to determine the actual value of your property. The following items, if known, will help you estimate the market value of your property. If available, attach a copy of any appraisal or written estimate of value. Have similar properties in your immediate neighborhood sold?

DATE SOLD	PROPERTY ADDRESS	SELLING PRICE
	See attached statement	

Based on these sales and accounting for differences between sold properties and your property, state the value of your property.

market $ 970,000

COST APPROACH: (USE FOR NON-RESIDENTIAL PROPERTIES ONLY) This approach to value uses replacement construction costs from the appropriate time period to determine the value of your property. The following items, if known, will help you estimate the replacement cost of your property.

Year Built 2004 Builder Skyline (Skip) Original Cost of Construction ~1,000,000

List all changes made to your property prior to January 1 of the current year (i.e. remodeling of storefront; expansion of storage area; addition to parking, service or manufacturing area.)

DATE	DESCRIPTION OF CHANGE	COST
	None	

Is your structure in typical condition for its age? yes

If not, why ?

Based on the replacement cost of construction and of any changes, including depreciation, state the total value of your property:

Cost $ 1,100,000 (2019)

INCOME APPROACH: (USE FOR NON-RESIDENTIAL PROPERTIES ONLY.) This approach to value converts economic net income from the appropriate time period into present worth.

If your property was rented or leased, attach operating statements showing rental and expense amounts for this property. Indicate square foot rental rate for all tenants who negotiated leases. (Attach rent schedule.)
If known, list rents of comparable properties.

If available, attach operating statements showing rental and expense amounts for comparable properties.
If an appraisal using the income approach was conducted, please attach.

Income* FINAL ESTIMATE OF VALUE: $ 840,000

AGENT ASSIGNMENT: I authorize the below-named agent to act on my behalf regarding the property tax valuation of the property described herein for the year 2019.

Agent's Name (please print): Austin Chambers Telephone Number: 970 641 1903

Please mail all correspondence regarding this protest to the above-named agent at the following address: Law. of the Rockies 525 N Main St.

Owner's Signature: [signature] Date: 6/1/19

Indicate name and telephone number for a person the Assessor may contact if an on-site inspection is necessary:

VERIFICATION: I, the undersigned owner or agent of this property, state that the information and facts contained herein and on any attachment constitute true and complete statements concerning the described property.

* Signature [signature] * Date 6/1/19