2019
Gunnison County Board of Equalization:
Hearing # 23 through #302

The Gunnison County Assessor's Office has been asked to communicate the assignment results for a number of single properties that were appraised as part of our mass appraisal assignment.

The Uniform Standards of Professional Appraisal Practice (USPAP) defines mass appraisal as: the process of valuing a universe of properties as of a given date using standard methodology, employing common data, and allowing for statistical testing.

All of the sales used for Gunnison County's mass appraisal can be viewed on the Gunnison County web site (www.gunnisoncounty.org).

For the purposes of the mass appraisal, market value is defined as:

> "The most probable price, expressed in terms of money, that a property would bring if exposed for sale in the open market in an arm's-length transaction between a willing seller and a willing buyer, both of whom are knowledgeable concerning all the uses to which it is adapted and for which it is capable of being used." – Property Assessment Valuation, 1996, IAAO

Residential property is valued by considering the market approach only. All other classes of property are valued by considering the cost, income and market approaches.

For the 2019 property tax year, the effective **appraisal date is June 30, 2018**, as required by § 39-1-104(10.2)(a)(d), Colorado Revised Statutes.

The following page(s) list the petitioner's properties and summarize the approach and data used by the Assessor to value the property.

Property Owner:	**BOXER F2, LP**
Account Number:	**MULTIPLE (SEE ATTACHED)**
Parcel Number:	**MULTIPLE (SEE ATTACHED)**
Legal Description:	**MULTIPLE (SEE ATTAHCED)**
Value:	**VARIOUS (SEE ATTACHED)**

The Assessor recommends adjusting the 2019 value on Boxer's properties such that the total actual value for the Elevation hotel is reduced to $16,838,900. This was achieved by reviewing the use of the commercial units. Reanalyzing the parking levels value and confirming the adjustments applied to the hotel units. These adjusted values are indicated in the **2019 PROPOSED** column in the attached spreadsheet.

2019 CBOE #s 23-302

BOXER F2 LP (ELEVATION HOTEL)

ACCOUNT #	OWNER	LEGAL DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2019 PROPOSED
R044717	BOXER F2 LP	IMPROVEMENT ONLY: EMPLOYEE LIVING SPACES #618414	$609,060	$593,500	$453,850
R044718	BOXER F2 LP	UNIT 101 ELEVATION A PLANNED COMMUNITY #618414	$30,480	$29,370	$29,370
R044719	BOXER F2 LP	UNIT 102 ELEVATION A PLANNED COMMUNITY #618414	$30,480	$29,370	$29,370
R044720	BOXER F2 LP	UNIT 103 ELEVATION A PLANNED COMMUNITY #618414	$33,230	$31,760	$31,760
R044721	BOXER F2 LP	UNIT 104 ELEVATION A PLANNED COMMUNITY #618414	$33,230	$31,760	$31,760
R044722	BOXER F2 LP	UNIT 105 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$17,660	$17,660
R044723	BOXER F2 LP	UNIT 106 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$17,660	$17,660
R044724	BOXER F2 LP	UNIT 107 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$17,660	$17,660
R044725	BOXER F2 LP	UNIT 108 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$17,660	$17,660
R044726	BOXER F2 LP	UNIT 109 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$17,660	$17,660
R044727	BOXER F2 LP	UNIT 110 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$17,660	$17,660
R044728	BOXER F2 LP	UNIT 111 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$17,660	$17,660
R044729	BOXER F2 LP	UNIT 112 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$17,660	$17,660
R044730	BOXER F2 LP	UNIT 113 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$17,660	$17,660
R044731	BOXER F2 LP	UNIT 114 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$17,660	$17,660
R044732	BOXER F2 LP	UNIT 115 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$17,660	$17,660
R044733	BOXER F2 LP	UNIT 116 ELEVATION A PLANNED COMMUNITY #618414	$35,370	$33,620	$33,620
R044734	BOXER F2 LP	UNIT 117 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$17,660	$17,660
R044735	BOXER F2 LP	UNIT 118 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$17,660	$17,660
R044736	BOXER F2 LP	UNIT 201 ELEVATION A PLANNED COMMUNITY #618414	$30,480	$29,370	$29,370
R044737	BOXER F2 LP	UNIT 202 ELEVATION A PLANNED COMMUNITY #618414	$30,480	$29,370	$29,370
R044738	BOXER F2 LP	UNIT 203 ELEVATION A PLANNED COMMUNITY #618414	$33,230	$31,760	$31,760
R044739	BOXER F2 LP	UNIT 204 ELEVATION A PLANNED COMMUNITY #618414	$33,230	$31,760	$31,760
R044740	BOXER F2 LP	UNIT 205 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$17,660	$17,660
R044741	BOXER F2 LP	UNIT 206 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$17,660	$17,660
R044742	BOXER F2 LP	UNIT 207 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$17,660	$17,660
R044743	BOXER F2 LP	UNIT 208 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$17,660	$17,660
R044744	BOXER F2 LP	UNIT 209 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$17,660	$17,660
R044745	BOXER F2 LP	UNIT 210 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$17,660	$17,660
R044746	BOXER F2 LP	UNIT 211 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$17,660	$17,660
R044747	BOXER F2 LP	UNIT 212 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$17,660	$17,660
R044748	BOXER F2 LP	UNIT 213 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$17,660	$17,660
R044749	BOXER F2 LP	UNIT 214 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$17,660	$17,660
R044750	BOXER F2 LP	UNIT 215 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$17,660	$17,660
R044751	BOXER F2 LP	UNIT 216 ELEVATION A PLANNED COMMUNITY #618414	$35,370	$33,620	$33,620
R044752	BOXER F2 LP	UNIT 217 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$17,660	$17,660
R044753	BOXER F2 LP	UNIT 218 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$17,660	$17,660
R044754	BOXER F2 LP	UNIT 249 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$17,660	$17,660
R044755	BOXER F2 LP	UNIT 250 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$17,660	$17,660
R044756	BOXER F2 LP	UNIT 251 ELEVATION A PLANNED COMMUNITY #618416	$17,420	$17,660	$17,660
R044757	BOXER F2 LP	UNIT 252 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$17,660	$17,660
R044758	BOXER F2 LP	UNIT 253 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$17,660	$17,660
R044759	BOXER F2 LP	UNIT 254 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$17,660	$17,660
R044760	BOXER F2 LP	UNIT 255 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$17,660	$17,660
R044761	BOXER F2 LP	UNIT 256 ELEVATION A PLANNED COMMUNITY #618414	$33,230	$31,760	$31,760
R044762	BOXER F2 LP	UNIT 257 ELEVATION A PLANNED COMMUNITY #618414	$33,230	$31,760	$31,760
R044763	BOXER F2 LP	UNIT 258 ELEVATION A PLANNED COMMUNITY #618414	$30,480	$29,370	$29,370
R044764	BOXER F2 LP	UNIT 259 ELEVATION A PLANNED COMMUNITY #618414	$30,480	$29,370	$29,370
R044765	BOXER F2 LP	UNIT 301 ELEVATION A PLANNED COMMUNITY #618414	$30,480	$29,370	$29,370
R044766	BOXER F2 LP	UNIT 302 ELEVATION A PLANNED COMMUNITY #618414	$30,480	$29,370	$29,370
R044767	BOXER F2 LP	UNIT 303 ELEVATION A PLANNED COMMUNITY #618414	$33,230	$31,760	$31,760
R044768	BOXER F2 LP	UNIT 304 ELEVATION A PLANNED COMMUNITY #618414	$33,230	$31,760	$31,760
R044769	BOXER F2 LP	UNIT 305 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$17,660	$17,660
R044770	BOXER F2 LP	UNIT 306 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$17,660	$17,660
R044771	BOXER F2 LP	UNIT 307 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$17,660	$17,660
R044772	BOXER F2 LP	UNIT 308 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$17,660	$17,660

R044773	BOXER F2 LP	UNIT 309 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$17,660	$17,660
R044774	BOXER F2 LP	UNIT 310 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$17,660	$17,660
R044775	BOXER F2 LP	UNIT 311 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$17,660	$17,660
R044776	BOXER F2 LP	UNIT 312 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$17,660	$17,660
R044777	BOXER F2 LP	UNIT 313 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$17,660	$17,660
R044778	BOXER F2 LP	UNIT 314 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$17,660	$17,660
R044779	BOXER F2 LP	UNIT 315 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$17,660	$17,660
R044780	BOXER F2 LP	UNIT 316 ELEVATION A PLANNED COMMUNITY #618414	$35,370	$33,620	$33,620
R044781	BOXER F2 LP	UNIT 317 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$17,660	$17,660
R044782	BOXER F2 LP	UNIT 318 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$17,660	$17,660
R044783	BOXER F2 LP	UNIT 319 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$17,660	$17,660
R044784	BOXER F2 LP	UNIT 320 ELEVATION A PLANNED COMMUNITY #618414	$15,940	$16,290	$16,290
R044785	BOXER F2 LP	UNIT 321 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$17,660	$17,660
R044786	BOXER F2 LP	UNIT 322 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$17,660	$17,660
R044787	BOXER F2 LP	UNIT 323 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$17,660	$17,660
R044788	BOXER F2 LP	UNIT 324 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$17,660	$17,660
R044789	BOXER F2 LP	UNIT 325 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$17,660	$17,660
R044790	BOXER F2 LP	UNIT 326 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$17,660	$17,660
R044791	BOXER F2 LP	UNIT 327 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$17,660	$17,660
R044792	BOXER F2 LP	UNIT 328 ELEVATION A PLANNED COMMUNITY #618414	$15,940	$16,290	$16,290
R044793	BOXER F2 LP	UNIT 329 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$17,660	$17,660
R044794	BOXER F2 LP	UNIT 330 ELEVATION A PLANNED COMMUNITY #618414	$33,460	$31,970	$31,970
R044795	BOXER F2 LP	UNIT 331 ELEVATION A PLANNED COMMUNITY #618414	$19,580	$19,640	$19,640
R044796	BOXER F2 LP	UNIT 332 ELEVATION A PLANNED COMMUNITY #618414	$15,940	$16,290	$16,290
R044797	BOXER F2 LP	UNIT 333 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$17,660	$17,660
R044798	BOXER F2 LP	UNIT 334 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$17,660	$17,660
R044799	BOXER F2 LP	UNIT 335 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$17,660	$17,660
R044800	BOXER F2 LP	UNIT 336 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$17,660	$17,660
R044801	BOXER F2 LP	UNIT 337 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$17,660	$17,660
R044802	BOXER F2 LP	UNIT 338 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$17,660	$17,660
R044803	BOXER F2 LP	UNIT 339 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$17,660	$17,660
R044804	BOXER F2 LP	UNIT 340 ELEVATION A PLANNED COMMUNITY #618414	$15,940	$16,290	$16,290
R044805	BOXER F2 LP	UNIT 341 ELEVATION A PLANNED COMMUNITY #618414	$37,040	$35,060	$35,060
R044806	BOXER F2 LP	UNIT 342 ELEVATION A PLANNED COMMUNITY #618414	$32,040	$30,730	$30,730
R044807	BOXER F2 LP	UNIT 343 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$17,660	$17,660
R044808	BOXER F2 LP	UNIT 344 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$17,660	$17,660
R044809	BOXER F2 LP	UNIT 345 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$17,660	$17,660
R044810	BOXER F2 LP	UNIT 346 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$17,660	$17,660
R044811	BOXER F2 LP	UNIT 347 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$17,660	$17,660
R044812	BOXER F2 LP	UNIT 348 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$17,660	$17,660
R044813	BOXER F2 LP	UNIT 349 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$17,660	$17,660
R044814	BOXER F2 LP	UNIT 350 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$17,660	$17,660
R044815	BOXER F2 LP	UNIT 351 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$17,660	$17,660
R044816	BOXER F2 LP	UNIT 352 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$17,660	$17,660
R044817	BOXER F2 LP	UNIT 353 ELEVATION A PLANNED COMMUNITY #618416	$17,420	$17,660	$17,660
R044818	BOXER F2 LP	UNIT 354 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$17,660	$17,660
R044819	BOXER F2 LP	UNIT 355 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$17,660	$17,660
R044820	BOXER F2 LP	UNIT 356 ELEVATION A PLANNED COMMUNITY #618414	$33,230	$31,760	$31,760
R044821	BOXER F2 LP	UNIT 357 ELEVATION A PLANNED COMMUNITY #618414	$33,230	$31,760	$31,760
R044822	BOXER F2 LP	UNIT 358 ELEVATION A PLANNED COMMUNITY #618414	$30,480	$29,370	$29,370
R044823	BOXER F2 LP	UNIT 359 ELEVATION A PLANNED COMMUNITY #618414	$30,480	$29,370	$29,370
R044824	BOXER F2 LP	UNIT 401 ELEVATION A PLANNED COMMUNITY #618414	$30,480	$31,330	$31,330
R044825	BOXER F2 LP	UNIT 402 ELEVATION A PLANNED COMMUNITY #618414	$30,480	$31,330	$31,330
R044826	BOXER F2 LP	UNIT 403 ELEVATION A PLANNED COMMUNITY #618414	$33,230	$33,880	$33,880
R044827	BOXER F2 LP	UNIT 404 ELEVATION A PLANNED COMMUNITY #618414	$33,230	$33,880	$33,880
R044828	BOXER F2 LP	UNIT 405 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$18,830	$18,830
R044829	BOXER F2 LP	UNIT 406 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$18,830	$18,830
R044830	BOXER F2 LP	UNIT 407 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$18,830	$18,830
R044831	BOXER F2 LP	UNIT 408 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$18,830	$18,830
R044832	BOXER F2 LP	UNIT 409 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$18,830	$18,830
R044833	BOXER F2 LP	UNIT 410 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$18,830	$18,830

R044834	BOXER F2 LP	UNIT 411 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$18,830	$18,830
R044835	BOXER F2 LP	UNIT 412 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$18,830	$18,830
R044836	BOXER F2 LP	UNIT 413 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$18,830	$18,830
R044837	BOXER F2 LP	UNIT 414 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$18,830	$18,830
R044838	BOXER F2 LP	UNIT 415 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$18,830	$18,830
R044839	BOXER F2 LP	UNIT 416 ELEVATION A PLANNED COMMUNITY #618414	$35,370	$35,860	$35,860
R044840	BOXER F2 LP	UNIT 417 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$18,830	$18,830
R044841	BOXER F2 LP	UNIT 418 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$18,830	$18,830
R044842	BOXER F2 LP	UNIT 419 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$18,830	$18,830
R044843	BOXER F2 LP	UNIT 420 ELEVATION A PLANNED COMMUNITY #618414	$15,940	$17,380	$17,380
R044844	BOXER F2 LP	UNIT 421 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$18,830	$18,830
R044845	BOXER F2 LP	UNIT 422 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$18,830	$18,830
R044846	BOXER F2 LP	UNIT 423 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$18,830	$18,830
R044847	BOXER F2 LP	UNIT 424 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$18,830	$18,830
R044848	BOXER F2 LP	UNIT 425 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$18,830	$18,830
R044849	BOXER F2 LP	UNIT 426 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$18,830	$18,830
R044850	BOXER F2 LP	UNIT 427 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$18,830	$18,830
R044851	BOXER F2 LP	UNIT 428 ELEVATION A PLANNED COMMUNITY #618414	$15,940	$17,380	$17,380
R044852	BOXER F2 LP	UNIT 429 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$18,830	$18,830
R044853	BOXER F2 LP	UNIT 430 ELEVATION A PLANNED COMMUNITY #618414	$33,460	$34,100	$34,100
R044854	BOXER F2 LP	UNIT 431 ELEVATION A PLANNED COMMUNITY #618414	$19,580	$20,940	$20,940
R044855	BOXER F2 LP	UNIT 432 ELEVATION A PLANNED COMMUNITY #618414	$15,940	$17,380	$17,380
R044856	BOXER F2 LP	UNIT 433 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$18,830	$18,830
R044857	BOXER F2 LP	UNIT 434 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$18,830	$18,830
R044858	BOXER F2 LP	UNIT 435 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$18,830	$18,830
R044859	BOXER F2 LP	UNIT 436 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$18,830	$18,830
R044860	BOXER F2 LP	UNIT 437 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$18,830	$18,830
R044861	BOXER F2 LP	UNIT 438 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$18,830	$18,830
R044862	BOXER F2 LP	UNIT 439 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$18,830	$18,830
R044863	BOXER F2 LP	UNIT 440 ELEVATION A PLANNED COMMUNITY #618414	$15,940	$17,380	$17,380
R044864	BOXER F2 LP	UNIT 441 ELEVATION A PLANNED COMMUNITY #618414	$37,040	$37,400	$37,400
R044865	BOXER F2 LP	UNIT 442 ELEVATION A PLANNED COMMUNITY #618414	$32,040	$32,780	$32,780
R044866	BOXER F2 LP	UNIT 443 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$18,830	$18,830
R044867	BOXER F2 LP	UNIT 444 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$18,830	$18,830
R044868	BOXER F2 LP	UNIT 445 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$18,830	$18,830
R044869	BOXER F2 LP	UNIT 446 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$18,830	$18,830
R044870	BOXER F2 LP	UNIT 447 ELEVATION A PLANNED COMMUNITY #618416	$17,420	$18,830	$18,830
R044871	BOXER F2 LP	UNIT 448 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$18,830	$18,830
R044872	BOXER F2 LP	UNIT 449 ELEVATION A PLANNED COMMUNITY #618416	$17,420	$18,830	$18,830
R044873	BOXER F2 LP	UNIT 450 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$18,830	$18,830
R044874	BOXER F2 LP	UNIT 451 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$18,830	$18,830
R044875	BOXER F2 LP	UNIT 452 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$18,830	$18,830
R044876	BOXER F2 LP	UNIT 453 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$18,830	$18,830
R044877	BOXER F2 LP	UNIT 454 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$18,830	$18,830
R044878	BOXER F2 LP	UNIT 455 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$18,830	$18,830
R044879	BOXER F2 LP	UNIT 456 ELEVATION A PLANNED COMMUNITY #618414	$33,230	$33,880	$33,880
R044880	BOXER F2 LP	UNIT 457 ELEVATION A PLANNED COMMUNITY #618414	$33,230	$33,880	$33,880
R044881	BOXER F2 LP	UNIT 458 ELEVATION A PLANNED COMMUNITY #618414	$30,480	$31,330	$31,330
R044882	BOXER F2 LP	UNIT 459 ELEVATION A PLANNED COMMUNITY #618414	$30,480	$31,330	$31,330
R044883	BOXER F2 LP	UNIT 501 ELEVATION A PLANNED COMMUNITY #618414	$30,480	$31,330	$31,330
R044884	BOXER F2 LP	UNIT 502 ELEVATION A PLANNED COMMUNITY #618414	$30,480	$31,330	$31,330
R044885	BOXER F2 LP	UNIT 503 ELEVATION A PLANNED COMMUNITY #618414	$33,230	$33,880	$33,880
R044886	BOXER F2 LP	UNIT 504 ELEVATION A PLANNED COMMUNITY #618414	$33,230	$33,880	$33,880
R044887	BOXER F2 LP	UNIT 505 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$18,830	$18,830
R044888	BOXER F2 LP	UNIT 506 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$18,830	$18,830
R044889	BOXER F2 LP	UNIT 507 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$18,830	$18,830
R044890	BOXER F2 LP	UNIT 508 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$18,830	$18,830
R044891	BOXER F2 LP	UNIT 509 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$18,830	$18,830
R044892	BOXER F2 LP	UNIT 510 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$18,830	$18,830
R044893	BOXER F2 LP	UNIT 511 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$18,830	$18,830
R044894	BOXER F2 LP	UNIT 512 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$18,830	$18,830

R044895	BOXER F2 LP	UNIT 513 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$18,830	$18,830
R044896	BOXER F2 LP	UNIT 514 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$18,830	$18,830
R044897	BOXER F2 LP	UNIT 515 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$18,830	$18,830
R044898	BOXER F2 LP	UNIT 516 ELEVATION A PLANNED COMMUNITY #618414	$35,370	$35,860	$35,860
R044899	BOXER F2 LP	UNIT 517 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$18,830	$18,830
R044900	BOXER F2 LP	UNIT 518 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$18,830	$18,830
R044901	BOXER F2 LP	UNIT 519 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$18,830	$18,830
R044902	BOXER F2 LP	UNIT 520 ELEVATION A PLANNED COMMUNITY #618414	$15,940	$17,380	$17,380
R044903	BOXER F2 LP	UNIT 521 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$18,830	$18,830
R044904	BOXER F2 LP	UNIT 522 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$18,830	$18,830
R044905	BOXER F2 LP	UNIT 523 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$18,830	$18,830
R044906	BOXER F2 LP	UNIT 524 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$18,830	$18,830
R044907	BOXER F2 LP	UNIT 525 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$18,830	$18,830
R044908	BOXER F2 LP	UNIT 526 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$18,830	$18,830
R044909	BOXER F2 LP	UNIT 527 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$18,830	$18,830
R044910	BOXER F2 LP	UNIT 528 ELEVATION A PLANNED COMMUNITY #618414	$15,940	$17,380	$17,380
R044911	BOXER F2 LP	UNIT 529 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$18,830	$18,830
R044912	BOXER F2 LP	UNIT 530 ELEVATION A PLANNED COMMUNITY #618414	$33,460	$34,100	$34,100
R044913	BOXER F2 LP	UNIT 531 ELEVATION A PLANNED COMMUNITY #618414	$19,580	$20,940	$20,940
R044914	BOXER F2 LP	UNIT 532 ELEVATION A PLANNED COMMUNITY #618414	$15,940	$17,380	$17,380
R044915	BOXER F2 LP	UNIT 533 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$18,830	$18,830
R044916	BOXER F2 LP	UNIT 534 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$18,830	$18,830
R044917	BOXER F2 LP	UNIT 535 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$18,830	$18,830
R044918	BOXER F2 LP	UNIT 536 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$18,830	$18,830
R044919	BOXER F2 LP	UNIT 537 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$18,830	$18,830
R044920	BOXER F2 LP	UNIT 538 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$18,830	$18,830
R044921	BOXER F2 LP	UNIT 539 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$18,830	$18,830
R044922	BOXER F2 LP	UNIT 540 ELEVATION A PLANNED COMMUNITY #618414	$15,940	$17,380	$17,380
R044923	BOXER F2 LP	UNIT 541 ELEVATION A PLANNED COMMUNITY #618414	$37,040	$37,400	$37,400
R044924	BOXER F2 LP	UNIT 542 ELEVATION A PLANNED COMMUNITY #618414	$32,040	$32,780	$32,780
R044925	BOXER F2 LP	UNIT 543 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$18,830	$18,830
R044926	BOXER F2 LP	UNIT 544 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$18,830	$18,830
R044927	BOXER F2 LP	UNIT 545 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$18,830	$18,830
R044928	BOXER F2 LP	UNIT 546 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$18,830	$18,830
R044929	BOXER F2 LP	UNIT 547 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$18,830	$18,830
R044930	BOXER F2 LP	UNIT 548 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$18,830	$18,830
R044931	BOXER F2 LP	UNIT 549 ELEVATION A PLANNED COMMUNITY #618416	$17,420	$18,830	$18,830
R044932	BOXER F2 LP	UNIT 550 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$18,830	$18,830
R044933	BOXER F2 LP	UNIT 551 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$18,830	$18,830
R044934	BOXER F2 LP	UNIT 552 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$18,830	$18,830
R044935	BOXER F2 LP	UNIT 553 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$18,830	$18,830
R044936	BOXER F2 LP	UNIT 554 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$18,830	$18,830
R044937	BOXER F2 LP	UNIT 555 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$18,830	$18,830
R044938	BOXER F2 LP	UNIT 556 ELEVATION A PLANNED COMMUNITY #618414	$33,230	$33,880	$33,880
R044939	BOXER F2 LP	UNIT 557 ELEVATION A PLANNED COMMUNITY #618414	$33,230	$33,880	$33,880
R044940	BOXER F2 LP	UNIT 558 ELEVATION A PLANNED COMMUNITY #618414	$372,430	$352,880	$70,580
R044941	BOXER F2 LP	UNIT 617 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$18,830	$18,830
R044942	BOXER F2 LP	UNIT 618 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$18,830	$18,830
R044943	BOXER F2 LP	UNIT 619 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$18,830	$18,830
R044944	BOXER F2 LP	UNIT 620 ELEVATION A PLANNED COMMUNITY #618414	$15,940	$17,380	$17,380
R044945	BOXER F2 LP	UNIT 621 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$18,830	$18,830
R044946	BOXER F2 LP	UNIT 622 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$18,830	$18,830
R044947	BOXER F2 LP	UNIT 623 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$18,830	$18,830
R044948	BOXER F2 LP	UNIT 624 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$18,830	$18,830
R044949	BOXER F2 LP	UNIT 625 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$18,830	$18,830
R044950	BOXER F2 LP	UNIT 626 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$18,830	$18,830
R044951	BOXER F2 LP	UNIT 627 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$18,830	$18,830
R044952	BOXER F2 LP	UNIT 628 ELEVATION A PLANNED COMMUNITY #618414	$15,940	$17,380	$17,380
R044953	BOXER F2 LP	UNIT 629 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$18,830	$18,830
R044954	BOXER F2 LP	UNIT 630 ELEVATION A PLANNED COMMUNITY #618414	$33,460	$34,100	$34,100
R044955	BOXER F2 LP	UNIT 631 ELEVATION A PLANNED COMMUNITY #618414	$19,580	$20,940	$20,940

R044956	BOXER F2 LP	UNIT 632 ELEVATION A PLANNED COMMUNITY #618414	$15,940	$17,380	$17,380
R044957	BOXER F2 LP	UNIT 633 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$18,830	$18,830
R044958	BOXER F2 LP	UNIT 634 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$18,830	$18,830
R044959	BOXER F2 LP	UNIT 635 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$18,830	$18,830
R044960	BOXER F2 LP	UNIT 636 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$18,830	$18,830
R044961	BOXER F2 LP	UNIT 637 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$18,830	$18,830
R044962	BOXER F2 LP	UNIT 638 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$18,830	$18,830
R044963	BOXER F2 LP	UNIT 639 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$18,830	$18,830
R044964	BOXER F2 LP	UNIT 640 ELEVATION A PLANNED COMMUNITY #618414	$15,940	$17,380	$17,380
R044965	BOXER F2 LP	UNIT 641 ELEVATION A PLANNED COMMUNITY #618414	$37,040	$37,400	$37,400
R044966	BOXER F2 LP	UNIT 642 ELEVATION A PLANNED COMMUNITY #618414	$32,040	$32,780	$32,780
R044967	BOXER F2 LP	UNIT 643 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$18,830	$18,830
R044968	BOXER F2 LP	UNIT 644 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$18,830	$18,830
R044969	BOXER F2 LP	UNIT 645 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$18,830	$18,830
R044970	BOXER F2 LP	UNIT 646 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$18,830	$18,830
R044972	BOXER F2 LP	UNIT 648 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$18,830	$18,830
R044973	BOXER F2 LP	UNIT 649 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$18,830	$18,830
R044974	BOXER F2 LP	UNIT 650 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$18,830	$18,830
R044975	BOXER F2 LP	UNIT 651 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$18,830	$18,830
R044976	BOXER F2 LP	UNIT 652 ELEVATION A PLANNED COMMUNITY #618416	$17,420	$18,830	$18,830
R044977	BOXER F2 LP	UNIT 653 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$18,830	$18,830
R044978	BOXER F2 LP	UNIT 654 ELEVATION A PLANNED COMMUNITY #618416	$17,420	$18,830	$18,830
R044979	BOXER F2 LP	UNIT 655 ELEVATION A PLANNED COMMUNITY #618414	$17,420	$18,830	$18,830
R044709	BOXER F2 LP	UNIT C-101 ELEVATION A PLANNED COMMUNITY #618414	$555,490	$1,072,500	$844,310
R044710	BOXER F2 LP	UNIT C-102 ELEVATION A PLANNED COMMUNITY #618414	$712,200	$1,332,840	$1,153,250
R044711	BOXER F2 LP	UNIT C-103 ELEVATION A PLANNED COMMUNITY #618414	$522,830	$879,080	$879,080
R044712	BOXER F2 LP	UNIT C-104 ELEVATION A PLANNED COMMUNITY #618414	$123,930	$133,540	$133,540
R044713	BOXER F2 LP	UNIT C-201 ELEVATION A PLANNED COMMUNITY #618414	$197,400	$247,110	$247,110
R044714	BOXER F2 LP	UNIT C-202 ELEVATION A PLANNED COMMUNITY #618414	$347,150	$534,950	$534,950
R044715	BOXER F2 LP	UNIT C-203 ELEVATION A PLANNED COMMUNITY #618414	$558,210	$958,570	$958,570
R044716	BOXER F2 LP	UNIT C-204 ELEVATION A PLANNED COMMUNITY #618414	$145,540	$165,160	$165,160
R044701	BOXER F2 LP	UNIT C-ML06 ELEVATION A PLANNED COMMUNITY #618414	$823,950	$991,220	$719,390
R044702	BOXER F2 LP	UNIT C-ML07 ELEVATION A PLANNED COMMUNITY #618414	$293,540	$253,240	$253,240
R044703	BOXER F2 LP	UNIT C-ML08 ELEVATION A PLANNED COMMUNITY #618414	$826,760	$1,447,720	$1,447,720
R044704	BOXER F2 LP	UNIT C-ML09 ELEVATION A PLANNED COMMUNITY #618414	$581,180	$624,820	$400,530
R044698	BOXER F2 LP	UNIT C-P101 ELEVATION A PLANNED COMMUNITY #618414	$608,870	$664,480	$457,020
R044699	BOXER F2 LP	UNIT C-P102 ELEVATION A PLANNED COMMUNITY #618414	$610,880	$667,380	$459,560
R044705	BOXER F2 LP	UNIT C-P202 ELEVATION A PLANNED COMMUNITY #618414	$313,890	$504,250	$396,960
R044706	BOXER F2 LP	UNIT C-P204 ELEVATION A PLANNED COMMUNITY #618414	$919,080	$1,145,280	$839,070
R044707	BOXER F2 LP	UNIT C-P205 ELEVATION A PLANNED COMMUNITY #618414	$600,140	$651,900	$410,430
R044708	BOXER F2 LP	UNIT C-P206 ELEVATION A PLANNED COMMUNITY #618414	$312,200	$500,650	$394,130

Total Value:	**$15,333,300**	**$19,201,870**	**$16,699,250**
Commercial Hotel Unit Value:		$5,833,680	$5,551,380
Commercial Unit Value:		$12,774,690	$10,694,020
Residential Value:		$593,500	$453,850

Total Commercial Value =	**$16,245,400**
Total Residential Value =	**$453,850**
Total Value =	**$16,699,250**

Narrative	During the prior reappraisal cycle, Boxer F2 LP appealed the valuation of these same properties through their agent Ryan LLC. Ryan and the Assessor's Office ultimately reached a stipulation based, in part, on the total sales price paid by Boxer for the Elevation Hotel in February 2013. This Multi-Unit Sale is no longer within our 60-month data collection period (July 1, 2013 through June 30, 2018). Based on analysis of changing market conditions (time) throughout the entire 60-months, the sales prices of commercial properties in Gunnison County increased by 10% in the most recent 24-months of the time frame. The Assessor's Office recommended adjustment represents an increase in commercial value of 10.33%. The total valuation of commercial and residential increased in value by 8.91%.