CBOE #1

2020 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: September 11, 2020
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
R073126	2020	602	3981-000-00-070

PROPERTY OWNER	LEGAL DESCRIPTION
PETRI GARY A 1119A PHILLIPS CT MONTROSE, CO 81401	SE4NE4. SEC 7, SW4NW4. SEC 8, 48N3W #567533

RECEIVED
SEP 23 2020
BY: Chelsea (Assessor's office)

PROPERTY CLASSIFICATION	PROPERTY OWNER'S ESTIMATE OF VALUE	ASSESSOR'S VALUATION	
		ACTUAL VALUE PRIOR TO REVIEW	ACTUAL VALUE AFTER REVIEW
Vacant		152,650	114,480
TOTALS		$152,650	$114,480

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.

your sale is after the reappraisal date for the current valuation cycle. Your value has been adjusted to account for potential development challenges

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 28*.

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.

*Note that this date has been amended for 2020 only as a result of Executive Order D 2020-022.

APPEAL PROCEDURES

County Board of Equalization Hearings will be held from September 1 through November 16†
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 28 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.

†Note that these dates have been amended for 2020 only as a result of Executive Order D 2020-022.

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.)

$ 90,000.00

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.)

THIS PROPERTY HAS BEEN LISTED FOR SALE SINCE 2016 FOR $99,000.00
THIS PROPERTY HAS RESTRICTED BUILDING BECAUSE OF SAGE GROUSE
PLEASE GIVE A REASONABLE VALUE TO THIS PROPERTY.

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]	970-249-8840	9-14-20

*Attach letter of authorization signed by property owner.

2020
Gunnison County Board of Equalization:
Hearing # 1

The Gunnison County Assessor's Office has been asked to communicate the assignment results for a single property that was 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

For the 2020 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) characterize the petitioner's property and compare it to several examples selected from the "**Economic Area 8 Vacant Land Sales**" list.

The single property being characterized for this hearing is identified as:

Property Owner:	**PETRI GARY A**
Account Number:	**R073126**
Parcel Number:	**3981-000-00-070**
Legal Description:	**SE4NE4. SEC 7, SW4NW4. SEC 8, 48N3W**
Value:	**$114,480**

CBOE # 1	VACANT LAND SALES EXAMPLES
2020	

Owner: PETRI GARY A
1119 PHILLIPS CT APT A
MONTROSE CO 81401-5645

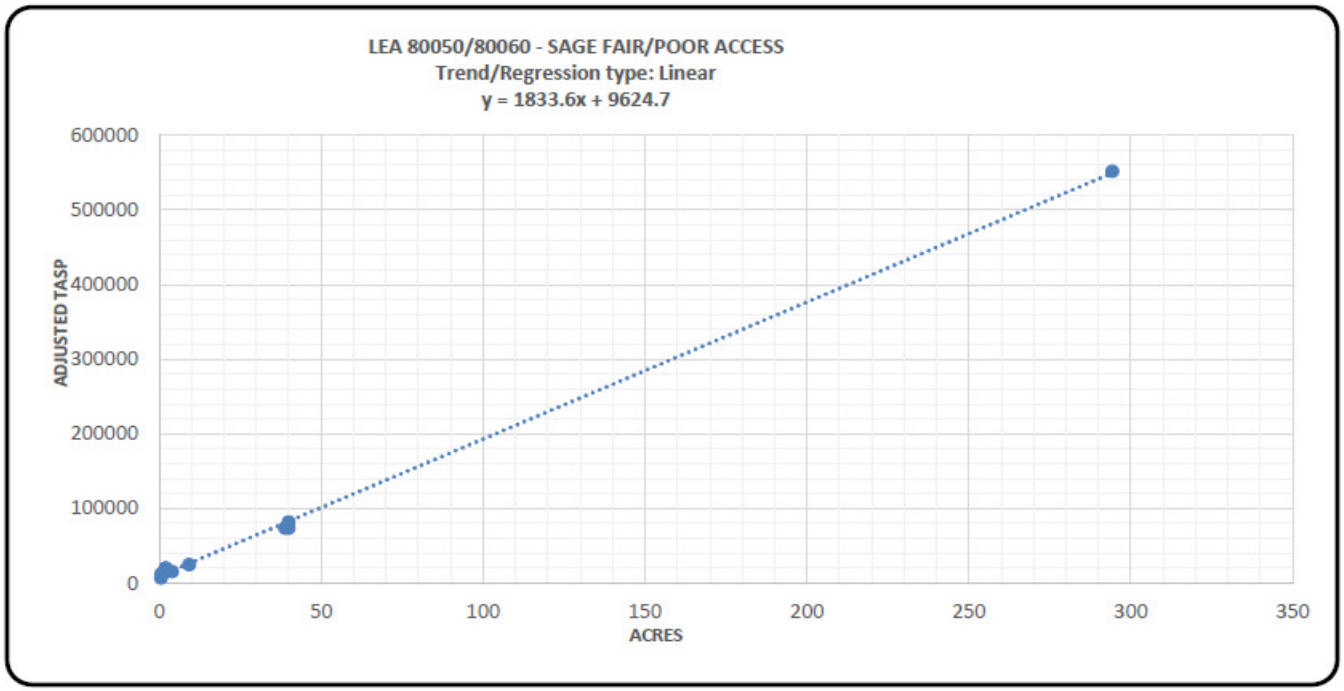
Account #: R073126
Parcel #: 3981-000-00-070
Econ Area: 8

Property Location: County Road 26, South of Blue Mesa Reservoir
Legal Description: SE4NE4. SEC 7, SW4NW4. SEC 8, 48N3W

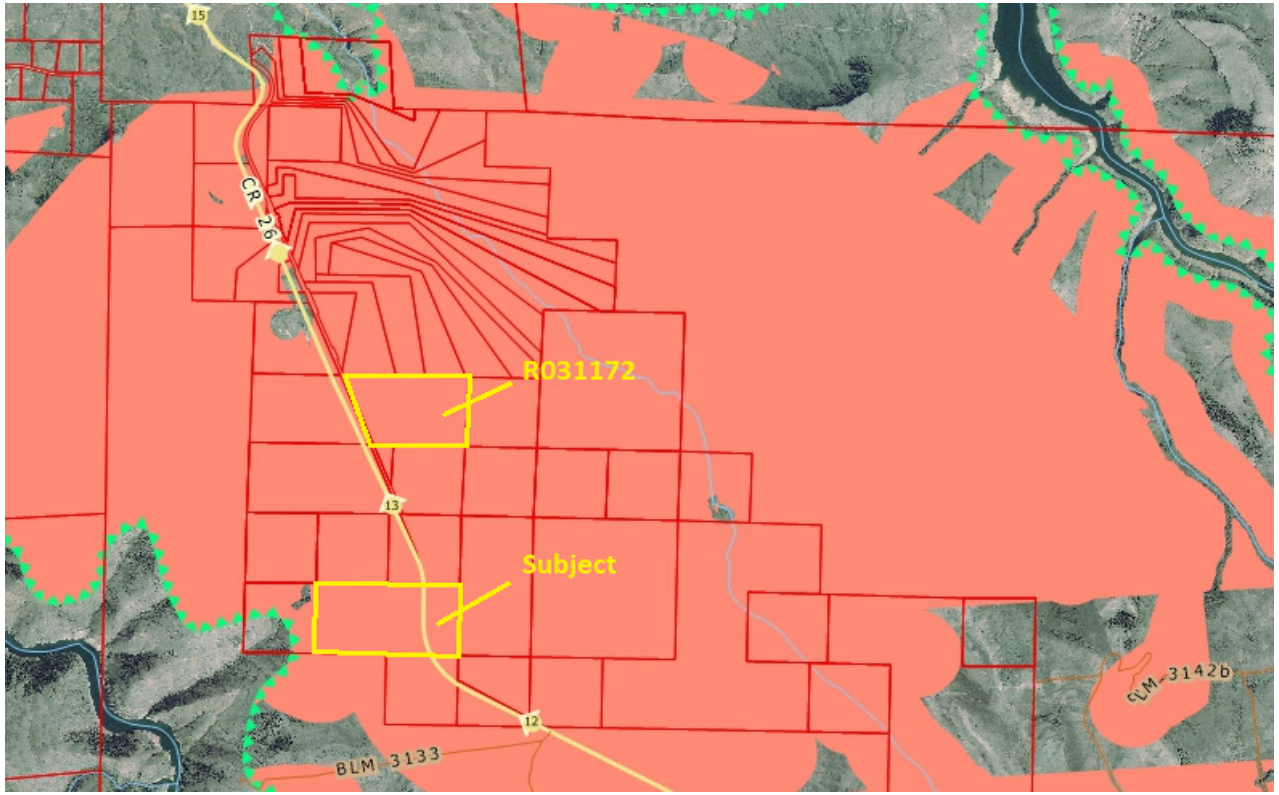
SALES STUDY PERIOD:
JULY 1, 2013 - JUNE 30, 2018

2019 REAPPRAISAL
ECONOMIC AREA 8
VACANT LAND
SAGE: FAIR/POOR ACCESS

ACCOUNT NUMBER	SALE DATE	SALE PRICE	TIME ADJUSTED SALE PRICE	ADJUSTED TASP	ACRES	PARCEL NUMBER	LEGAL
R011282	23-Oct-15	$10,000	$10,729	$7,039	0.56	3983-041-01-028	LOT 31 BLUE MESA VILLAGE #636215
R030374	20-Jul-15	$15,500	$17,095	$11,215	0.69	3983-041-01-025	LOT 34 BLUE MESA VILLAGE #634357
R011658	21-Jul-15	$18,000	$19,852	$13,024	0.71	3983-041-01-026	LOT 33 BLUE MESA VILLAGE B712 P75 #634358
R016995	6-Nov-15	$19,000	$20,201	$20,201	2	4051-200-03-029	LOT 270 BLUE MESA SUBD 1 #636412
R012140	23-Aug-17	$20,000	$20,000	$20,000	2	4051-180-02-002	LOT 221 BLUE MESA SUBD UNIT 2 #648680
R016966	31-Aug-17	$15,500	$15,500	$15,500	2	4051-180-07-008	LOT 238 BLUE MESA SUBD 1 #648772
R071700	24-Sep-15	$15,000	$16,241	$16,241	2	4051-070-03-013	LOT 100 BLUE MESA SUBD 2 #635785
R043483	29-Dec-17	$15,500	$15,500	$15,500	4	4051-170-02-086	LOT 37 BLUE MESA SUBD 2 #651037
R072713	28-Aug-17	$25,000	$25,000	$25,000	9.2	4051-180-05-046	LOTS 177-179 BLUE MESA SUBD 2 #649132
R040236	12-Jun-17	$74,000	$74,000	$74,000	38.92	3983-000-00-076	SE4NE4. SEC 8 48N4W #647069
R030624	11-Oct-17	$74,000	$74,000	$74,000	40	3975-000-00-008	NE4NE4. SEC 12 48N1W 40 ACRES #649687
R032838	21-Jan-15	$90,000	$105,120	$82,099	40	4053-000-00-112	NE4NE4. SEC 27 47N2W #630996
R031839	31-Jul-15	$500,000	$551,450	$551,450	294.29	2919-000-00-091	PART OF W2. PART OF SE4. SEC 31 11S89W



Narrative	Table above lists sales used to set value for Economic Area 8 sage fair and poor access land in the 2019 reappraisal. Graph illustrates how sales price varied with parcel size, and the straight-line model developed to calculate actual value by acreage. The influence of Tier 1 sage grouse habitat was studied, resulting in the development of a 25% downward adjustment for properties with a significant percentage of Tier 1 habitat. For example, R031172 is a 100% Tier 1 parcel which sold with a TASP of $81,000 on 5/22/2018. It would have valued at $110,470 on the graph above (81,000 / 110,470 = 0.733). Subject parcel is 100% Tier 1 habitat, and is located approximately one-half mile south of R031172 on County Road 26. The subject's current value of $114,480 is therefore supported by this analysis.


15
CR 26
R031172
13
Subject
12
BLM 3133
BLM 3142b