CBOE #3

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
R008905	2020	601	3695-261-00-004

PROPERTY OWNER	LEGAL DESCRIPTION
WILCOX WARREN O PO BOX 42 GUNNISON, CO 812300042	1.74 ACRES IN TR 51 SEC 26 50N3E B487 P234, B488 P371

PROPERTY CLASSIFICATION	PROPERTY OWNER'S ESTIMATE OF VALUE	ASSESSOR'S VALUATION	
		ACTUAL VALUE PRIOR TO REVIEW	ACTUAL VALUE AFTER REVIEW
Vacant		148,970	148,970
TOTALS		$148,970	$148,970

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.

Value is based on level of completion as of 1/1/2020 and exterior dimensions determined through field inspection

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.)

$ 111,463.01

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 attached letter.

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]	970-641-3098	9-25-2020

*Attach letter of authorization signed by property owner.

September 25, 2020

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

I wish to appeal the Assessor's decision on Parcel number 3695l-261-00-004

The recycled materials were from the old Gunnison County Courthouse and the Public Works Building. I was offered the opportunity to work for the demolition contractor and was told that the bid documents required a percentage of the materials be re-purposed. The demolition contractor expressed his difficulty in finding buyers for the materials with the re-purpose requirement. I agreed to purchase some of the materials for this storage building. A similar condition was imposed on the material from the Public Works Building. We used plywood from the Courthouse after removing nails and making it useable. The trusses came from the Public Works building and had to be cleaned and stripped of extraneous materials to be re-purposed.

The amount listed on the Notice of Determination is incorrect. The total cost of the building was $111,463.

Permits	1,500.11
Recycled materials	7,100.00
Concrete	20,178.39
Lumber	27,504.86
Steel	7,525.10
Welding	605.00
Payroll	24,442.82
Doors	12,078.65
Forklift rent	5,250.00
Gravel and fuel	5,278.08
Total	$111,463.01

Thank you for your consideration of this request for appeal.

Warren O. Wilcox
8644 County Road 76
Ohio City, CO 81237

2020 REAL PROPERTY NOTICE OF VALUATION

Gunnison County
COLORADO

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

Date of Notice: May 1, 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
R008905	2020	601	3695-261-00-004

PROPERTY OWNER	LEGAL DESCRIPTION
WILCOX WARREN O PO BOX 42 GUNNISON, CO 81230-0042	1.74 ACRES IN TR 51 SEC 26 50N3E B487 P234, B488 P371

PROPERTY CLASSIFICATION	PRIOR YEAR ACTUAL VALUE	CURRENT YEAR ACTUAL VALUE	+ OR - CHANGE
Vacant Land	560	148,970	+148,410
TOTALS	$560	$148,970	+$148,410

THE COMPLETION OF YOUR BUILDING IS 100%

The tax bill you receive next January will be based on the current year actual value. 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 shown above.

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
1 Ac To L/T 5 Ac	Vacant	1.00
Less Than 1 Ac	Vacant	0.74

ELECTRICITY:	NO
SEWER:	
WATER:	
SITE ACCESS:	YEAR AROUND PRIVATELY MAINTAINED
OTHER ATTRIBUTES:	TYPICAL OR AVERAGE VIEWS IMPROVED DIRT OR GRAVEL DRIVEWAY
SUBDIVISION:	

PRIMARY IMPROVEMENT

OCCUPANCY TYPE:	Storage Improvements On Vacant Land
BUILDING DESCRIPTION:	Storage Improvements On Vacant Land
CONSTRUCTION QUALITY:	Fair
EXTERIOR CONDITION:	Very Good
EFFECTIVE YEAR BUILT:	2019
PERCENT COMPLETE:	100%
ABOVE GRADE LIVING AREA:	2,457 sq ft 2,100 sq ft
BASEMENT:	
GARAGE:	
TOTAL IMPROVEMENTS ON ACCOUNT:	1
CONDOMINIUM:	

YOU HAVE THE RIGHT TO PROTEST THE CLASSIFICATION AND/OR VALUATION OF YOUR PROPERTY – SEE BACK OF FORM

VALUATION INFORMATION

Your property was valued as it existed on January 1 of the current year. The value of residential property is based on the market approach to value. Generally, the value of all other property is based on consideration of the market, cost, and income approaches to value. The appraisal data used to establish value is from the 18-month period ending June 30, 2018, § 39-1-104(10.2)(a), C.R.S. If insufficient data existed during the 18-month data gathering period, data from each preceding six-month period (up to a period of five years preceding June 30, 2018) may be utilized, § 39-1-104(10.2)(d), C.R.S.

Most property in Colorado is revalued every odd-numbered year § 39-1-104(10.2)(a), C.R.S. The assessment rate for residential property is currently 7.15%, § 39-1-104.2(3), C.R.S. A change in the projected residential assessment percentage is not grounds for protest or abatement of taxes, § 39-5-121(1), C.R.S. Generally, all other property, including vacant land, is assessed at 29%, § 39-1-104(1), C.R.S.

REAL PROPERTY PROTEST PROCEDURES

If you wish to protest, please include your estimate of property value as of June 30, 2018, and any additional documentation that you believe supports a change in the classification and/or valuation of your property. If you have any questions, please call (970) 641-1085.

BY EMAIL: Written protests submitted by email must be date-stamped by the county server no later than June 1, § 39-5-122(2), C.R.S. Proof of receipt will be sent by return email – save this receipt for your records. ***WE RECOMMEND PROTESTING BY EMAIL FOR EXPEDIENCY AND TO CONSERVE RESOURCES:*** ***assessor@gunnisoncounty.org***

BY MAIL OR FAX: Written protests must be postmarked or faxed no later than June 1, § 39-5-122(2), C.R.S. You may be required to prove that you mailed or faxed your protest on or before the June 1 deadline; therefore, we recommend that you retain proof of mailing or fax delivery confirmation receipt.

IN PERSON: In 2020, due to the COVID-19 situation, there will be no in-person appeals. The Blackstock government building and Assessor's office are closed to the public until further notice. As an alternative to emailing, mailing or faxing your appeal, you may drop your written appeal in the ballot box in the parking lot of the Blackstock building, located in the south side of parking lot, adjacent to Virginia Ave. Appeals must be dropped off no later than 4pm on June 1.

If the date for filing any report, schedule, claim, tax return, statement, remittance, or other document falls on 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.

TO PRESERVE YOUR APPEAL RIGHTS, YOUR PROTEST MUST BE EITHER POSTMARKED OR RECEIVED BY THE ASSESSOR NO LATER THAN JUNE 1 – AFTER SUCH DATE, YOUR RIGHT TO PROTEST IS LOST.

You may use this form to begin the protest process; however, written correspondence with the same basic information will suffice. This form is not necessary to be able to protest and is provided for your convenience.

What is your estimate of the property's value as of June 30, 2018? $ 64,650.63 after build 10-19 [redacted] actual datum only $9,758.04

For all Commercial Property appeals: If your property was leased during the data gathering period, please attach an operating statement indicating your income and expense amounts. **The actual income and expense information is due to the Assessor no later than July 15th.** Also, please attach rent roll as of June 30, 2018, indicating the square footage and rental rate for each tenant-occupied space.

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, photos, rent roll, appraisal, etc.)

Actual Cost June 30, 2019, only foundation completed $9,758.04, Completion 10-of 2019 final cost $64,650.63 labor and materials

In 2020, the Assessor and Board of County Commissioners have elected to use the extended appeal period in accordance with 39-5-122(2), C.R.S. *The Assessor must mail you a Notice of Determination* ***on or before August 15, 2020.*** *If you disagree with the Assessor's determination, or if you do not receive a Notice of Determination, you must submit a written appeal to the County Board of Equalization on or before September 15, 2020 if you wish to continue your appeal, § 39-8-106(a)(a) and (3), C.R.S.*

Most materials were harvested from deletion of County Shop.

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	Email Address	Date
[signature]	970-641-3088		5-18-2020

AGENT AUTHORIZATION – *only fill out this section if a person other than the owner will be appealing*

I, the undersigned owner of the property identified above, authorize the agent named below to act on my behalf in the property value appeal protest for the tax year shown above. All protest communication will be mailed to agent.

Agent's Name (Please Print)	Signature of Property Owner	Date
Agent's Street Address	Agent's Email Address	
Agent's City, State, Zip	Agent's Telephone Number	

2020
Gunnison County Board of Equalization:
Hearing # 3

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 examples selected from the "**Commercial Improved Sales**" list.

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

Property Owner:	**WILCOX WARREN O et al**
Account Number:	**R008905**
Parcel Number:	**3695-261-00-004**
Legal Description:	**1.74 ACRES IN TR 51 SEC 26 50N3E**
Value:	**$148,970**

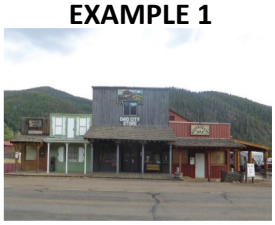
An error occurred in the calculation of the Land value. The Assessor's Office recommends a reduction in value to **$138,220** (with the corrected land calculation).

Commercial Sales Example Inventory and Account Value Summary

2020 CBOE #3

Owner: WILCOX WARREN O et al
PO BOX 42
GUNNISON, CO 81230-0042

ACCOUNT #: R008905
PARCEL #: 3695-261-00-004
ECON AREA: 8

	SUBJECT	EXAMPLE 1	EXAMPLE 2	EXAMPLE 3
				
	R008905	R072265	R002310	R071759
PARCEL NUMBER:	3787-012-20-001	3695-262-06-003	3787-021-42-003	3701-363-80-001
PROPERTY ADDRESS:	8644 COUNTY ROAD 76	8458 COUNTY ROAD 76	600 S 14TH ST	117 N TELLER ST
	OHIO CITY	OHIO CITY	GUNNISON	GUNNISON
LEGAL DESCRIPTION:	1.74 ACRES IN TR 51 SEC 26 50N3E	LOT 1-8, 17-24, W 10' OF ROLLER ST & ALLEY ADJ BLK C STEPHENSONS ADDN OHIO CITY	LOTS 12-13 BLK 3 RIO GRANDE ADDN	RESULTANT PARCEL A BOUNDARY LINE ADJUSTMENT SHELAFO PROPERTY
ZONING:	GUNNISON COUNTY - LUR	GUNNISON COUNTY - LUR	INDUSTRIAL - CITY OF GUNNISON ZONING	COMMERCIAL - CITY OF GUNNISON ZONING
NET LAND AREA (ACRES):	1.74	1.30	0.14	0.21
Commercial				
COMMERCIAL USE:	STORAGE BUILDING	RETAIL / RESTAURANT / RESIDENTIAL	STORAGE BUILDING	MINI GOLF SHACK
COMMERCIAL SQ FT:	2,457	3,042	480	252
RESIDENTIAL SQ FT:	0	1,846	0	0
QUALITY CONSTRUCTION:	FAIR	FAIR	LOW	FAIR
CONDITION:	VERY GOOD	AVERAGE	MINIMUM	AVERAGE
ADJUSTED YEAR BUILT:	2019	1985	1972	1973
2019 VALUE:	**$138,220**			
SALE DATE:		11/11/2016	1/20/2017	5/5/2016
TIME ADJUSTED SALES PRICE:		**$676,063**	**$71,157**	**$83,063**
TOTAL FINISHED SQ FT:	2,457	4,888	480	252
$ PER FINISHED SQ FT:	**$56.26**	**$138.31**	**$148.24**	**$329.62**

INCOME APPROACH:

STORAGE SQ FT	2,457
TYPICAL RETAIL STORAGE RATE	$4.00
STORAGE VACANCY RATE	15%
STORAGE EXPENSE RATE	17%
CAPITALIZATION RATE	8.24%
INDICATED VALUE	**$84,146**
PER SQ FT	**$34.25**

COST APPROACH:

LAND VALUE	$19,700
IMPROVEMENT VALUE	$138,403
TOTAL VALUE	**$158,103**
PER SQ FT	**$64.35**