

**GUNNISON COUNTY BOARD OF EQUALIZATION  
MEETING MINUTES  
October 26,2021**

The October 26, 2021 meeting was held in the Board of County Commissioners’ meeting room located at 200 E. Virginia Avenue, Gunnison, Colorado. Present, either in person or via Zoom, were:

Jonathan Houck, Chairperson  
Roland Mason, Vice-Chairperson  
Liz Smith, Commissioner

Walter Sorrentino, CBOE Hearing Officer  
Melanie Bollig, Deputy County Clerk  
Others Present as Listed in Text

**NOTICE:** Please use this Sharepoint Link to see the Petitioner’s and Assessor’s exhibits for each case:  
[https://gcco.sharepoint.com/:f:/s/CBOE-EXT/EIOJFuRkRtKsnvcFMMv8G8BvjB2F-K\\_ZVRLBAGDqyVjvQ](https://gcco.sharepoint.com/:f:/s/CBOE-EXT/EIOJFuRkRtKsnvcFMMv8G8BvjB2F-K_ZVRLBAGDqyVjvQ)

**CALL TO ORDER:** Chairperson Houck called the Gunnison County Board of Equalization meeting to order at 1:00 pm.

**HEARING OFFICER RECOMMENDATIONS and CBOE DECISIONS FOR PROPERTIES APPEALED TO THE CBOE** (arranged by Day of Hearing with the Hearing Officer):

**MONDAY, OCTOBER 18<sup>TH</sup>, 2021:** Chairperson Houck introduced the meeting by thanking Walter Sorrentino for his service as the Hearing Office for the Board. He then asked for Hearing Officer Sorrentino to outline the process which he used in the hearings. HO Sorrentino then explained for the Board that he would have the Assessor’s Office present first, and after that, the agent or owner presented their case. He further explained that he spent time before each day’s hearings looking over the information provided for each case, as the 15 minutes allotted for hearing times was not enough time to review each case.

Chairperson Houck then recommended to the Board that they look at the petitions per day and make questions or approvals per each day’s recommendations. Commissioner Mason asked about the process the Hearing Officer used in looking at the comparable properties. HO Sorrentino then outlined the way in which he had evaluated both the assessor’s and the petitioner’s comparable properties. With no further questions from the Board, it was **moved** by Chairperson Houck, seconded by Commissioner Smith, to ratify and approve the recommended Hearing Officer decisions for CBOE petition numbers 2, 14, 15, 18, 17, 20, 4, 5, 8, 23, 3, 25, 44, and 46, as presented. Motion carried unanimously.

1. CBOE #2; R011483; Robert Arthur Wooster:

NOTICE OF DETERMINATION	ASSESSOR RECOMMENDATION	PETITIONER REQUEST	HEARING OFFICER FINDING	HEARING OFFICER VALUE	CBOE DECISION	CBOE VALUE
50,090	50,090	43,690	DENY	50,090	DENY	50,090

2. CBOE #14; R033634; Daniel J Hoffelder:

NOTICE OF DETERMINATION	ASSESSOR RECOMMENDATION	PETITIONER REQUEST	HEARING OFFICER FINDING	HEARING OFFICER VALUE	CBOE DECISION	CBOE VALUE
17,110	11,980	5,940	ADJUST	11,980	ADJUST	11,980

3. CBOE #15; R071196; Daniel J Hoffelder:

NOTICE OF DETERMINATION	ASSESSOR RECOMMENDATION	PETITIONER REQUEST	HEARING OFFICER FINDING	HEARING OFFICER VALUE	CBOE DECISION	CBOE VALUE
47,520	28,510	11,880	ADJUST	28,510	ADJUST	28,510

4. CBOE #18; R070891; Warren O Wilcox:

NOTICE OF DETERMINATION	ASSESSOR RECOMMENDATION	PETITIONER REQUEST	HEARING OFFICER FINDING	HEARING OFFICER VALUE	CBOE DECISION	CBOE VALUE
101,210 (VAC)	101,920 (RES)	45,000	ADJUST	101,920 (RES)	ADJUST	101,920 (RES)

5. CBOE #17; R008905; Warren O Wilcox:

NOTICE OF DETERMINATION	ASSESSOR RECOMMENDATION	PETITIONER REQUEST	HEARING OFFICER FINDING	HEARING OFFICER VALUE	CBOE DECISION	CBOE VALUE
177,490	105,440	138,220	ADJUST	105,440	ADJUST	105,440

6. CBOE #20; R016358; Dennis R Hoover:

NOTICE OF DETERMINATION	ASSESSOR RECOMMENDATION	PETITIONER REQUEST	HEARING OFFICER FINDING	HEARING OFFICER VALUE	CBOE DECISION	CBOE VALUE
297,620	297,620	255,000	ADJUST	277,500	ADJUST	277,500

7. CBOE #4; R011709; Kathleen T Michaud:

NOTICE OF DETERMINATION	ASSESSOR RECOMMENDATION	PETITIONER REQUEST	HEARING OFFICER FINDING	HEARING OFFICER VALUE	CBOE DECISION	CBOE VALUE
274,340	274,340	235,000	ADJUST	235,000	ADJUST	235,000

8. CBOE #5; R012458; Kathleen T Michaud:

NOTICE OF DETERMINATION	ASSESSOR RECOMMENDATION	PETITIONER REQUEST	HEARING OFFICER FINDING	HEARING OFFICER VALUE	CBOE DECISION	CBOE VALUE
24,500	24,500	12,250	DENY	24,500	DENY	24,500

9. CBOE #8; R011856; Joseph W West:

NOTICE OF DETERMINATION	ASSESSOR RECOMMENDATION	PETITIONER REQUEST	HEARING OFFICER FINDING	HEARING OFFICER VALUE	CBOE DECISION	CBOE VALUE
339,850	339,850	287,550	DENY	339,850	DENY	339,850

10. CBOE #23; R033615; Thomas Hale Stockton:

NOTICE OF DETERMINATION	ASSESSOR RECOMMENDATION	PETITIONER REQUEST	HEARING OFFICER FINDING	HEARING OFFICER VALUE	CBOE DECISION	CBOE VALUE
493,540	493,540	297,626	DENY	493,540	DENY	493,540

11. CBOE #3; R009488; French Revocable Trust (William Kennin French):

NOTICE OF DETERMINATION	ASSESSOR RECOMMENDATION	PETITIONER REQUEST	HEARING OFFICER FINDING	HEARING OFFICER VALUE	CBOE DECISION	CBOE VALUE
588,710	628,400	497,470	DENY	588,710	DENY	588,710

12. CBOE #25; R013851; John M Rutland:

NOTICE OF DETERMINATION	ASSESSOR RECOMMENDATION	PETITIONER REQUEST	HEARING OFFICER FINDING	HEARING OFFICER VALUE	CBOE DECISION	CBOE VALUE
97,790	43,040	6,000	ADJUST	25,000	ADJUST	25,000

13. CBOE #44; R040763; Swan Real Estate Management LP (Agent: Mills Ford):

NOTICE OF DETERMINATION	ASSESSOR RECOMMENDATION	PETITIONER REQUEST	HEARING OFFICER FINDING	HEARING OFFICER VALUE	CBOE DECISION	CBOE VALUE
2,020,020	2,020,020	1,405,690	DENY	2,020,020	DENY	2,020,020

14. CBOE #46; R012052; Flying W Land & Cattle Co LLC:

NOTICE OF DETERMINATION	ASSESSOR RECOMMENDATION	PETITIONER REQUEST	HEARING OFFICER FINDING	HEARING OFFICER VALUE	CBOE DECISION	CBOE VALUE
1,185,420	1,185,420	650,000	DENY	1,185,420	DENY	1,185,420

**WEDNESDAY, October 20<sup>th</sup>, 2021:** Commissioner Smith asked about CBOE petitions 55-60, CB Majestic Properties LLC, and the reason for their adjustments. Hearing Officer Sorrentino explained they were deed restricted, and he used the sale of a comparable condominium unit that was not deed restricted (as no deed restricted comparable could be found) in order to adjust the valuation for these units.

With no further questions from the Board, it was **moved** by Commissioner Smith, seconded by Commissioner Mason, to ratify and approve the recommended Hearing Officer decisions for CBOE petition numbers 47, 48, 49, 7, 21, 19, 26, 32, 28, 30, 55, 56, 57, 58, 59, and 60, as presented. Motion carried unanimously.

1. CBOE #47; R073384; APT Gunnison LLC:

NOTICE OF DETERMINATION	ASSESSOR RECOMMENDATION	PETITIONER REQUEST	HEARING OFFICER FINDING	HEARING OFFICER VALUE	CBOE DECISION	CBOE VALUE
1,074,300 (VAC)	1,432,130 (RES)	581,550	ADJUST	1,432,130 (RES)	ADJUST	1,432,130 (RES)

2. CBOE #48; R073440; APT Gunnison LLC:

NOTICE OF DETERMINATION	ASSESSOR RECOMMENDATION	PETITIONER REQUEST	HEARING OFFICER FINDING	HEARING OFFICER VALUE	CBOE DECISION	CBOE VALUE
305,540 (VAC)	598,990 (RES)	164,810	ADJUST	598,990 (RES)	ADJUST	598,990 (RES)

3. CBOE #49; R007136; Guy H Morgan Jr:

NOTICE OF DETERMINATION	ASSESSOR RECOMMENDATION	PETITIONER REQUEST	HEARING OFFICER FINDING	HEARING OFFICER VALUE	CBOE DECISION	CBOE VALUE
207,530	207,530	10,000	ADJUST	83,000	ADJUST	83,000

4. CBOE #7; R001881; Richard A Dorn:

NOTICE OF DETERMINATION	ASSESSOR RECOMMENDATION	PETITIONER REQUEST	HEARING OFFICER FINDING	HEARING OFFICER VALUE	CBOE DECISION	CBOE VALUE
482,950	482,950	300,000	DENY	482,950	DENY	482,950

5. CBOE #21; R043635; Mark D Pike:

NOTICE OF DETERMINATION	ASSESSOR RECOMMENDATION	PETITIONER REQUEST	HEARING OFFICER FINDING	HEARING OFFICER VALUE	CBOE DECISION	CBOE VALUE
601,740	618,450	505,000	ADJUST	618,450	ADJUST	618,450

6. CBOE #19; R010284; William G Stehlin:

NOTICE OF DETERMINATION	ASSESSOR RECOMMENDATION	PETITIONER REQUEST	HEARING OFFICER FINDING	HEARING OFFICER VALUE	CBOE DECISION	CBOE VALUE
76,890	61,330	45,000	ADJUST	61,330	ADJUST	61,330

7. CBOE #26; R010281; Jean Louise Gilmore:

NOTICE OF DETERMINATION	ASSESSOR RECOMMENDATION	PETITIONER REQUEST	HEARING OFFICER FINDING	HEARING OFFICER VALUE	CBOE DECISION	CBOE VALUE
94,680	75,330	60,000	ADJUST	75,330	ADJUST	75,330

8. CBOE #32; R071036; Kim D Barz:

NOTICE OF DETERMINATION	ASSESSOR RECOMMENDATION	PETITIONER REQUEST	HEARING OFFICER FINDING	HEARING OFFICER VALUE	CBOE DECISION	CBOE VALUE
238,750	208,810	210,000	ADJUST	208,810	ADJUST	208,810

9. CBOE #28; R002867; David F Dolan:

NOTICE OF DETERMINATION	ASSESSOR RECOMMENDATION	PETITIONER REQUEST	HEARING OFFICER FINDING	HEARING OFFICER VALUE	CBOE DECISION	CBOE VALUE
1,239,880	1,248,430	1,222,000	ADJUST	1,248,430	ADJUST	1,248,430

10. CBOE #30; R003468; Gothic Ave Joint Venture (Rep: Jim Starr):

NOTICE OF DETERMINATION	ASSESSOR RECOMMENDATION	PETITIONER REQUEST	HEARING OFFICER FINDING	HEARING OFFICER VALUE	CBOE DECISION	CBOE VALUE
1,132,510	1,132,510	1,050,000	ADJUST	1,145,620	ADJUST	1,145,620

11. CBOE #55; R033163; CB Majestic Properties LLC (Agent: Michael C Dawson LLC):

NOTICE OF DETERMINATION	ASSESSOR RECOMMENDATION	PETITIONER REQUEST	HEARING OFFICER FINDING	HEARING OFFICER VALUE	CBOE DECISION	CBOE VALUE
368,700	368,700	251,600	ADJUST	296,000	ADJUST	296,000

12. CBOE #56; R033906; CB Majestic Properties LLC (Agent: Michael C Dawson LLC):

NOTICE OF DETERMINATION	ASSESSOR RECOMMENDATION	PETITIONER REQUEST	HEARING OFFICER FINDING	HEARING OFFICER VALUE	CBOE DECISION	CBOE VALUE
398,190	398,190	285,260	ADJUST	335,600	ADJUST	335,600

13. CBOE #57; R026959; CB Majestic Properties LLC (Agent: Michael C Dawson LLC):

NOTICE OF DETERMINATION	ASSESSOR RECOMMENDATION	PETITIONER REQUEST	HEARING OFFICER FINDING	HEARING OFFICER VALUE	CBOE DECISION	CBOE VALUE
387,270	387,270	272,680	ADJUST	320,800	ADJUST	320,800

14. CBOE #58; R003450; CB Majestic Properties LLC (Agent: Michael C Dawson LLC):

NOTICE OF DETERMINATION	ASSESSOR RECOMMENDATION	PETITIONER REQUEST	HEARING OFFICER FINDING	HEARING OFFICER VALUE	CBOE DECISION	CBOE VALUE
401,030	401,030	289,340	ADJUST	340,400	ADJUST	340,400

15. CBOE #59; R033898; CB Majestic Properties LLC (Agent: Michael C Dawson LLC):

NOTICE OF DETERMINATION	ASSESSOR RECOMMENDATION	PETITIONER REQUEST	HEARING OFFICER FINDING	HEARING OFFICER VALUE	CBOE DECISION	CBOE VALUE
367,800	367,800	249,220	ADJUST	293,200	ADJUST	293,200

16. CBOE #60; R033899; CB Majestic Properties LLC (Agent: Michael C Dawson LLC):

NOTICE OF DETERMINATION	ASSESSOR RECOMMENDATION	PETITIONER REQUEST	HEARING OFFICER FINDING	HEARING OFFICER VALUE	CBOE DECISION	CBOE VALUE
400,180	400,180	287,980	ADJUST	338,800	ADJUST	338,800

**THURSDAY, October 21<sup>st</sup>, 2021:** With no questions from the Board, it was **moved** by Commissioner Mason, seconded by Commissioner Smith, to ratify and approve the recommended Hearing Officer decisions for CBOE petition numbers 9, 43, 6, 24, 27, 34, 36, 31, 45, 13, 35, 50, 16, and 33, as presented. Motion carried unanimously.

1. CBOE #9; R072842; Kimberly E Lord:

NOTICE OF DETERMINATION	ASSESSOR RECOMMENDATION	PETITIONER REQUEST	HEARING OFFICER FINDING	HEARING OFFICER VALUE	CBOE DECISION	CBOE VALUE
741,310	601,460	550,000	ADJUST	550,000	ADJUST	550,000

2. CBOE #43; R072845; Richard Wayne Bischoff:

NOTICE OF DETERMINATION	ASSESSOR RECOMMENDATION	PETITIONER REQUEST	HEARING OFFICER FINDING	HEARING OFFICER VALUE	CBOE DECISION	CBOE VALUE
741,310	601,460	545,900	ADJUST	550,000	ADJUST	550,000

3. CBOE #6; R031980; Andrew Knox:

NOTICE OF DETERMINATION	ASSESSOR RECOMMENDATION	PETITIONER REQUEST	HEARING OFFICER FINDING	HEARING OFFICER VALUE	CBOE DECISION	CBOE VALUE
1,230,090	1,082,090	1,060,000	ADJUST	1,082,090	ADJUST	1,082,090

4. CBOE #24; R032146; Keith L Pearen:

NOTICE OF DETERMINATION	ASSESSOR RECOMMENDATION	PETITIONER REQUEST	HEARING OFFICER FINDING	HEARING OFFICER VALUE	CBOE DECISION	CBOE VALUE
2,045,420	2,045,420	1,670,000	ADJUST	1,720,000	ADJUST	1,720,000

5. CBOE #27; R015561; Brian Hines (Agent: Elizabeth P Appleton, Attorney):

NOTICE OF DETERMINATION	ASSESSOR RECOMMENDATION	PETITIONER REQUEST	HEARING OFFICER FINDING	HEARING OFFICER VALUE	CBOE DECISION	CBOE VALUE
1,893,170	1,893,170	1,694,686	DENY	1,893,170	DENY	1,893,170

6. CBOE #34; R015589; Cesario Family Trust (Agent: Elizabeth P Appleton, Attorney):

NOTICE OF DETERMINATION	ASSESSOR RECOMMENDATION	PETITIONER REQUEST	HEARING OFFICER FINDING	HEARING OFFICER VALUE	CBOE DECISION	CBOE VALUE
1,886,260	1,886,260	1,550,000	DENY	1,886,260	DENY	1,886,260

7. CBOE #36; R040557; Christopher J Kaskow:

NOTICE OF DETERMINATION	ASSESSOR RECOMMENDATION	PETITIONER REQUEST	HEARING OFFICER FINDING	HEARING OFFICER VALUE	CBOE DECISION	CBOE VALUE
1,568,020	1,568,020	1,188,000	DENY	1,568,020	DENY	1,568,020

8. CBOE #31; R045431; David A Esposito:

NOTICE OF DETERMINATION	ASSESSOR RECOMMENDATION	PETITIONER REQUEST	HEARING OFFICER FINDING	HEARING OFFICER VALUE	CBOE DECISION	CBOE VALUE
4,279,440	3,335,460	2,995,608	ADJUST	3,335,460	ADJUST	3,335,460

9. CBOE #45; R005392; Robert M Carter:

NOTICE OF DETERMINATION	ASSESSOR RECOMMENDATION	PETITIONER REQUEST	HEARING OFFICER FINDING	HEARING OFFICER VALUE	CBOE DECISION	CBOE VALUE
806,550	806,550	770,000	ADJUST	790,000	ADJUST	790,000

10. CBOE #13; R043097; Scott Dobias:

NOTICE OF DETERMINATION	ASSESSOR RECOMMENDATION	PETITIONER REQUEST	HEARING OFFICER FINDING	HEARING OFFICER VALUE	CBOE DECISION	CBOE VALUE
166,690	166,690	135,000	DENY	166,690	DENY	166,690

11. CBOE #35; R025574; Martha G Walton (Agent: Ralph Walton):

NOTICE OF DETERMINATION	ASSESSOR RECOMMENDATION	PETITIONER REQUEST	HEARING OFFICER FINDING	HEARING OFFICER VALUE	CBOE DECISION	CBOE VALUE
975,510	877,960	762,000	ADJUST	877,960	ADJUST	877,960

12. CBOE #50; R005499; Stuart M Crow (Agent: Ryan LLC):

NOTICE OF DETERMINATION	ASSESSOR RECOMMENDATION	PETITIONER REQUEST	HEARING OFFICER FINDING	HEARING OFFICER VALUE	CBOE DECISION	CBOE VALUE
426,740	426,740	398,700	DENY	426,740	DENY	426,740

13. CBOE #16; R017640; James D Scott:

NOTICE OF DETERMINATION	ASSESSOR RECOMMENDATION	PETITIONER REQUEST	HEARING OFFICER FINDING	HEARING OFFICER VALUE	CBOE DECISION	CBOE VALUE
174,970	174,970	None given	DENY	174,970	DENY	174,970

14. CBOE #33; R009847; Scott D Sherwood:

NOTICE OF DETERMINATION	ASSESSOR RECOMMENDATION	PETITIONER REQUEST	HEARING OFFICER FINDING	HEARING OFFICER VALUE	CBOE DECISION	CBOE VALUE
461,360	382,480	300,000	ADJUST	382,480	ADJUST	382,480

**FRIDAY, October 22<sup>nd</sup>, 2021:** Commissioner Smith asked Hearing Officer Sorrentino for insight into the recommended increase in value for CBOE petition #29. HO Sorrentino noted that he had not understood why this particular petition had been filed – why the petitioner’s request had been for approximately \$140,000 less than their actual purchase of the property. He also noted that there was no information or evidence brought by the agent representing the petitioner to support his valuation. HO Sorrentino based his recommendation off the sale price of the property in 2015, and adjusted it for time trend appreciation.

The Board also went over the assessments for CBOE #51, Boxer F2 LP, which had formerly been the Elevation Hotel and was split into 280 individual condominium units. Hearing Officer Sorrentino noted how unusual this was, adding that a local market may not be able to support 280 ski-in/ski-out hotel rooms, but that it could certainly be supported as condominiums for the area. Overall, he felt that the petitioner’s appraisal did not measure the unique characteristics of that property, also explaining that the agents for the petitioner had rejected Vail and Beaver Creek as comparable, citing them as superior, but had offered as comparable, hotel/condominiums examples in Phoenix and Mesa, Arizona, and in Kansas City, Missouri – areas that HO Sorrentino did feel were at all comparable to a ski resort area.

With no further questions from the Board, it was **moved** by Commissioner Mason, seconded by Commissioner Smith, to ratify and approve the recommended Hearing Officer decisions for CBOE petition numbers 37, 38, 40, 42, 52, 53, 54, 1, 10, 11, 29, 12, 22, and 51, as presented. Motion carried unanimously.

1. CBOE #37; R003169; Elk Ave Partners LLC (Agent: Downey & Associates, PC):

NOTICE OF DETERMINATION	ASSESSOR RECOMMENDATION	PETITIONER REQUEST	HEARING OFFICER FINDING	HEARING OFFICER VALUE	CBOE DECISION	CBOE VALUE
2,074,940	1,641,060	1,295,000	ADJUST	1,641,060	ADJUST	1,641,060

2. CBOE #38; R003352; Elk Ave Partners LLC (Agent: Downey & Associates, PC):

NOTICE OF DETERMINATION	ASSESSOR RECOMMENDATION	PETITIONER REQUEST	HEARING OFFICER FINDING	HEARING OFFICER VALUE	CBOE DECISION	CBOE VALUE
2,956,300	3,632,530	2,185,123	DENY	2,956,300	DENY	2,956,300

3. CBOE #40; R003354; Elk Ave Partners LLC (Agent: Downey & Associates, PC):

NOTICE OF DETERMINATION	ASSESSOR RECOMMENDATION	PETITIONER REQUEST	HEARING OFFICER FINDING	HEARING OFFICER VALUE	CBOE DECISION	CBOE VALUE
2,950,870	2,950,870	1,786,000	DENY	2,950,870	DENY	2,950,870

4. CBOE #42; R003216; Coal Creek Investments LLC (Agent: Downey & Associates, PC):

NOTICE OF DETERMINATION	ASSESSOR RECOMMENDATION	PETITIONER REQUEST	HEARING OFFICER FINDING	HEARING OFFICER VALUE	CBOE DECISION	CBOE VALUE
1,191,740	1,191,740	795,000	DENY	1,191,740	DENY	1,191,740

5. CBOE #52; R032099; CB Majestic Properties LLC (Agent: Michael C Dawson LLC):

NOTICE OF DETERMINATION	ASSESSOR RECOMMENDATION	PETITIONER REQUEST	HEARING OFFICER FINDING	HEARING OFFICER VALUE	CBOE DECISION	CBOE VALUE
1,183,200	1,183,200	850,439	DENY	1,183,200	DENY	1,183,200

6. CBOE #53; R033900; CB Majestic Properties LLC (Agent: Michael C Dawson LLC):

NOTICE OF DETERMINATION	ASSESSOR RECOMMENDATION	PETITIONER REQUEST	HEARING OFFICER FINDING	HEARING OFFICER VALUE	CBOE DECISION	CBOE VALUE
238,600	238,600	160,207	ADJUST	227,800	ADJUST	227,800

7. CBOE #54; R033901; CB Majestic Properties LLC (Agent: Michael C Dawson LLC):

NOTICE OF DETERMINATION	ASSESSOR RECOMMENDATION	PETITIONER REQUEST	HEARING OFFICER FINDING	HEARING OFFICER VALUE	CBOE DECISION	CBOE VALUE
165,760	165,760	117,285	ADJUST	151,360	ADJUST	151,360

8. CBOE #1; R070767; Kelley Building LLC (Rep: Flor Lutin):

NOTICE OF DETERMINATION	ASSESSOR RECOMMENDATION	PETITIONER REQUEST	HEARING OFFICER FINDING	HEARING OFFICER VALUE	CBOE DECISION	CBOE VALUE
846,010	846,010	495,000	DENY	846,010	DENY	846,010

9. CBOE #10; R002246; Navid Navidi:

NOTICE OF DETERMINATION	ASSESSOR RECOMMENDATION	PETITIONER REQUEST	HEARING OFFICER FINDING	HEARING OFFICER VALUE	CBOE DECISION	CBOE VALUE
1,788,150	1,788,150	885,810	ADJUST	1,008,000	ADJUST	1,008,000

10. CBOE #11; R002247; Navid Navidi:

NOTICE OF DETERMINATION	ASSESSOR RECOMMENDATION	PETITIONER REQUEST	HEARING OFFICER FINDING	HEARING OFFICER VALUE	CBOE DECISION	CBOE VALUE
765,680	765,680	553,640	ADJUST	575,620	ADJUST	575,620

11. CBOE #29; R001521; CWC Holdings LLC (Agent: Michael Greckel):

NOTICE OF DETERMINATION	ASSESSOR RECOMMENDATION	PETITIONER REQUEST	HEARING OFFICER FINDING	HEARING OFFICER VALUE	CBOE DECISION	CBOE VALUE
805,310	805,310	667,240	ADJUST	871,200	ADJUST	871,200

12. CBOE #12; R002077; Safeway Stores Inc (Agent: 1<sup>st</sup> Net Real Estate Services Inc):

NOTICE OF DETERMINATION	ASSESSOR RECOMMENDATION	PETITIONER REQUEST	HEARING OFFICER FINDING	HEARING OFFICER VALUE	CBOE DECISION	CBOE VALUE
2,168,140	2,168,140	1,850,000	ADJUST	1,976,020	ADJUST	1,976,020

13. CBOE #22; R044070; Gunnison Wolf QOF LLC (Agent: Hayden Porter):

NOTICE OF DETERMINATION	ASSESSOR RECOMMENDATION	PETITIONER REQUEST	HEARING OFFICER FINDING	HEARING OFFICER VALUE	CBOE DECISION	CBOE VALUE
794,280	794,280	600,000	ADJUST	681,620	ADJUST	681,620

14. CBOE #51; R044717 + 279 Others (See attached list after Zoom meeting details); Boxer F2 LP (Agent: Ryan LLC):

NOTICE OF DETERMINATION	ASSESSOR RECOMMENDATION	PETITIONER REQUEST	HEARING OFFICER FINDING	HEARING OFFICER VALUE	CBOE DECISION	CBOE VALUE
19,919,630	19,919,630	10,400,000	DENY	19,919,630	DENY	19,919,630

Individual determinations for CBOE #51 (280 Properties) were as follows:

ACCOUNT#	PARCEL#	LEGAL DESCRIPTION	CLASS	VALUE
R044698	317726145001	UNIT C-P101, ELEVATION CONDOMINIUMS, MT CB	Commercial	572,460
R044699	317726145002	UNIT C-P102, ELEVATION CONDOMINIUMS, MT CB	Commercial	575,640
R044701	317726145004	UNIT C-ML06, ELEVATION CONDOMINIUMS, MT CB	Commercial	903,830
R044702	317726145005	UNIT C-ML07, ELEVATION CONDOMINIUMS, MT CB	Commercial	247,100
R044703	317726145006	UNIT C-ML08, ELEVATION CONDOMINIUMS, MT CB	Commercial	1,695,530
R044704	317726145007	UNIT C-ML09, ELEVATION CONDOMINIUMS, MT CB	Commercial	503,210
R044705	317726145008	UNIT C-P202, ELEVATION CONDOMINIUMS, MT CB	Commercial	509,050
R044706	317726145009	UNIT C-P204, ELEVATION CONDOMINIUMS, MT CB	Commercial	1,055,940
R044707	317726145010	UNIT C-P205, ELEVATION CONDOMINIUMS, MT CB	Commercial	516,500
R044708	317726145011	UNIT C-P206, ELEVATION CONDOMINIUMS, MT CB	Commercial	505,370
R044709	317726145012	UNIT C-101, ELEVATION CONDOMINIUMS, MT CB	Commercial	1,095,220
R044710	317726145013	UNIT C-102, ELEVATION CONDOMINIUMS, MT CB	Commercial	2,099,780
R044711	317726145014	UNIT C-103, ELEVATION CONDOMINIUMS, MT CB	Commercial	998,450
R044712	317726145015	UNIT C-104, ELEVATION CONDOMINIUMS, MT CB	Commercial	168,430
R044713	317726145016	UNIT C-201, ELEVATION CONDOMINIUMS, MT CB	Commercial	314,610
R044714	317726145017	UNIT C-202, ELEVATION CONDOMINIUMS, MT CB	Commercial	497,510

ACCOUNT#	PARCEL#	LEGAL DESCRIPTION	CLASS	VALUE
R044715	317726145018	UNIT C-203, ELEVATION CONDOMINIUMS, MT CB	Commercial	1,090,170
R044716	317726145019	UNIT C-204, ELEVATION CONDOMINIUMS, MT CB	Commercial	208,990
R044717	317726100122	IMPROVEMENT ONLY: EMPLOYEE UNITS, ELEVATION CONDOMINIUMS,	Residential	563,200
R044718	317726145020	UNIT 101, ELEVATION CONDOMINIUMS, MT CB	Commercial	31,880
R044719	317726145021	UNIT 102, ELEVATION CONDOMINIUMS, MT CB	Commercial	31,880
R044720	317726145022	UNIT 103, ELEVATION CONDOMINIUMS, MT CB	Commercial	34,470
R044721	317726145023	UNIT 104, ELEVATION CONDOMINIUMS, MT CB	Commercial	34,470
R044722	317726145024	UNIT 105, ELEVATION CONDOMINIUMS, MT CB	Commercial	19,160
R044723	317726145025	UNIT 106, ELEVATION CONDOMINIUMS, MT CB	Commercial	19,160
R044724	317726145026	UNIT 107, ELEVATION CONDOMINIUMS, MT CB	Commercial	19,160
R044725	317726145027	UNIT 108, ELEVATION CONDOMINIUMS, MT CB	Commercial	19,160
R044726	317726145028	UNIT 109, ELEVATION CONDOMINIUMS, MT CB	Commercial	19,160
R044727	317726145029	UNIT 110, ELEVATION CONDOMINIUMS, MT CB	Commercial	19,160
R044728	317726145030	UNIT 111, ELEVATION CONDOMINIUMS, MT CB	Commercial	19,160
R044729	317726145031	UNIT 112, ELEVATION CONDOMINIUMS, MT CB	Commercial	19,160
R044730	317726145032	UNIT 113, ELEVATION CONDOMINIUMS, MT CB	Commercial	19,160
R044731	317726145033	UNIT 114, ELEVATION CONDOMINIUMS, MT CB	Commercial	19,160
R044732	317726145034	UNIT 115, ELEVATION CONDOMINIUMS, MT CB	Commercial	19,160
R044733	317726145035	UNIT 116, ELEVATION CONDOMINIUMS, MT CB	Commercial	36,490
R044734	317726145036	UNIT 117, ELEVATION CONDOMINIUMS, MT CB	Commercial	19,160
R044735	317726145037	UNIT 118, ELEVATION CONDOMINIUMS, MT CB	Commercial	19,160
R044736	317726145038	UNIT 201, ELEVATION CONDOMINIUMS, MT CB	Commercial	31,880
R044737	317726145039	UNIT 202, ELEVATION CONDOMINIUMS, MT CB	Commercial	31,880
R044738	317726145040	UNIT 203, ELEVATION CONDOMINIUMS, MT CB	Commercial	34,470
R044739	317726145041	UNIT 204, ELEVATION CONDOMINIUMS, MT CB	Commercial	34,470
R044740	317726145042	UNIT 205, ELEVATION CONDOMINIUMS, MT CB	Commercial	19,160
R044741	317726145043	UNIT 206, ELEVATION CONDOMINIUMS, MT CB	Commercial	19,160
R044742	317726145044	UNIT 207, ELEVATION CONDOMINIUMS, MT CB	Commercial	19,160
R044743	317726145045	UNIT 208, ELEVATION CONDOMINIUMS, MT CB	Commercial	19,160
R044744	317726145046	UNIT 209, ELEVATION CONDOMINIUMS, MT CB	Commercial	19,160
R044745	317726145047	UNIT 210, ELEVATION CONDOMINIUMS, MT CB	Commercial	19,160
R044746	317726145048	UNIT 211, ELEVATION CONDOMINIUMS, MT CB	Commercial	19,160
R044747	317726145049	UNIT 212, ELEVATION CONDOMINIUMS, MT CB	Commercial	19,160
R044748	317726145050	UNIT 213, ELEVATION CONDOMINIUMS, MT CB	Commercial	19,160
R044749	317726145051	UNIT 214, ELEVATION CONDOMINIUMS, MT CB	Commercial	19,160
R044750	317726145052	UNIT 215, ELEVATION CONDOMINIUMS, MT CB	Commercial	19,160
R044751	317726145053	UNIT 216, ELEVATION CONDOMINIUMS, MT CB	Commercial	36,490
R044752	317726145054	UNIT 217, ELEVATION CONDOMINIUMS, MT CB	Commercial	19,160
R044753	317726145055	UNIT 218, ELEVATION CONDOMINIUMS, MT CB	Commercial	19,160
R044754	317726145056	UNIT 249, ELEVATION CONDOMINIUMS, MT CB	Commercial	19,160
R044755	317726145057	UNIT 250, ELEVATION CONDOMINIUMS, MT CB	Commercial	19,160
R044756	317726145058	UNIT 251, ELEVATION CONDOMINIUMS, MT CB	Commercial	19,160
R044757	317726145059	UNIT 252, ELEVATION CONDOMINIUMS, MT CB	Commercial	19,160
R044758	317726145060	UNIT 253, ELEVATION CONDOMINIUMS, MT CB	Commercial	19,160
R044759	317726145061	UNIT 254, ELEVATION CONDOMINIUMS, MT CB	Commercial	19,160
R044760	317726145062	UNIT 255, ELEVATION CONDOMINIUMS, MT CB	Commercial	19,160
R044761	317726145063	UNIT 256, ELEVATION CONDOMINIUMS, MT CB	Commercial	34,470
R044762	317726145064	UNIT 257, ELEVATION CONDOMINIUMS, MT CB	Commercial	34,470
R044763	317726145065	UNIT 258, ELEVATION CONDOMINIUMS, MT CB	Commercial	31,880
R044764	317726145066	UNIT 259, ELEVATION CONDOMINIUMS, MT CB	Commercial	31,880
R044765	317726145067	UNIT 301, ELEVATION CONDOMINIUMS, MT CB	Commercial	31,880
R044766	317726145068	UNIT 302, ELEVATION CONDOMINIUMS, MT CB	Commercial	31,880
R044767	317726145069	UNIT 303, ELEVATION CONDOMINIUMS, MT CB	Commercial	34,470
R044768	317726145070	UNIT 304, ELEVATION CONDOMINIUMS, MT CB	Commercial	34,470
R044769	317726145071	UNIT 305, ELEVATION CONDOMINIUMS, MT CB	Commercial	19,160
R044770	317726145072	UNIT 306, ELEVATION CONDOMINIUMS, MT CB	Commercial	19,160
R044771	317726145073	UNIT 307, ELEVATION CONDOMINIUMS, MT CB	Commercial	19,160
R044772	317726145074	UNIT 308, ELEVATION CONDOMINIUMS, MT CB	Commercial	19,160
R044773	317726145075	UNIT 309, ELEVATION CONDOMINIUMS, MT CB	Commercial	19,160
R044774	317726145076	UNIT 310, ELEVATION CONDOMINIUMS, MT CB	Commercial	19,160
R044775	317726145077	UNIT 311, ELEVATION CONDOMINIUMS, MT CB	Commercial	19,160
R044776	317726145078	UNIT 312, ELEVATION CONDOMINIUMS, MT CB	Commercial	19,160
R044777	317726145079	UNIT 313, ELEVATION CONDOMINIUMS, MT CB	Commercial	19,160
R044778	317726145080	UNIT 314, ELEVATION CONDOMINIUMS, MT CB	Commercial	19,160
R044779	317726145081	UNIT 315, ELEVATION CONDOMINIUMS, MT CB	Commercial	19,160
R044780	317726145082	UNIT 316, ELEVATION CONDOMINIUMS, MT CB	Commercial	36,490
R044781	317726145083	UNIT 317, ELEVATION CONDOMINIUMS, MT CB	Commercial	19,160

ACCOUNT#	PARCEL#	LEGAL DESCRIPTION	CLASS	VALUE
R044782	317726145084	UNIT 318, ELEVATION CONDOMINIUMS, MT CB	Commercial	19,160
R044783	317726145085	UNIT 319, ELEVATION CONDOMINIUMS, MT CB	Commercial	19,160
R044784	317726145086	UNIT 320, ELEVATION CONDOMINIUMS, MT CB	Commercial	17,680
R044785	317726145087	UNIT 321, ELEVATION CONDOMINIUMS, MT CB	Commercial	19,160
R044786	317726145088	UNIT 322, ELEVATION CONDOMINIUMS, MT CB	Commercial	19,160
R044787	317726145089	UNIT 323, ELEVATION CONDOMINIUMS, MT CB	Commercial	19,160
R044788	317726145090	UNIT 324, ELEVATION CONDOMINIUMS, MT CB	Commercial	19,160
R044789	317726145091	UNIT 325, ELEVATION CONDOMINIUMS, MT CB	Commercial	19,160
R044790	317726145092	UNIT 326, ELEVATION CONDOMINIUMS, MT CB	Commercial	19,160
R044791	317726145093	UNIT 327, ELEVATION CONDOMINIUMS, MT CB	Commercial	19,160
R044792	317726145094	UNIT 328, ELEVATION CONDOMINIUMS, MT CB	Commercial	17,680
R044793	317726145095	UNIT 329, ELEVATION CONDOMINIUMS, MT CB	Commercial	19,160
R044794	317726145096	UNIT 330, ELEVATION CONDOMINIUMS, MT CB	Commercial	34,700
R044795	317726145097	UNIT 331, ELEVATION CONDOMINIUMS, MT CB	Commercial	21,310
R044796	317726145098	UNIT 332, ELEVATION CONDOMINIUMS, MT CB	Commercial	17,680
R044797	317726145099	UNIT 333, ELEVATION CONDOMINIUMS, MT CB	Commercial	19,160
R044798	317726145100	UNIT 334, ELEVATION CONDOMINIUMS, MT CB	Commercial	19,160
R044799	317726145101	UNIT 335, ELEVATION CONDOMINIUMS, MT CB	Commercial	19,160
R044800	317726145102	UNIT 336, ELEVATION CONDOMINIUMS, MT CB	Commercial	19,160
R044801	317726145103	UNIT 337, ELEVATION CONDOMINIUMS, MT CB	Commercial	19,160
R044802	317726145104	UNIT 338, ELEVATION CONDOMINIUMS, MT CB	Commercial	19,160
R044803	317726145105	UNIT 339, ELEVATION CONDOMINIUMS, MT CB	Commercial	19,160
R044804	317726145106	UNIT 340, ELEVATION CONDOMINIUMS, MT CB	Commercial	17,680
R044805	317726145107	UNIT 341, ELEVATION CONDOMINIUMS, MT CB	Commercial	38,060
R044806	317726145108	UNIT 342, ELEVATION CONDOMINIUMS, MT CB	Commercial	33,360
R044807	317726145109	UNIT 343, ELEVATION CONDOMINIUMS, MT CB	Commercial	19,160
R044808	317726145110	UNIT 344, ELEVATION CONDOMINIUMS, MT CB	Commercial	19,160
R044809	317726145111	UNIT 345, ELEVATION CONDOMINIUMS, MT CB	Commercial	19,160
R044810	317726145112	UNIT 346, ELEVATION CONDOMINIUMS, MT CB	Commercial	19,160
R044811	317726145113	UNIT 347, ELEVATION CONDOMINIUMS, MT CB	Commercial	19,160
R044812	317726145114	UNIT 348, ELEVATION CONDOMINIUMS, MT CB	Commercial	19,160
R044813	317726145115	UNIT 349, ELEVATION CONDOMINIUMS, MT CB	Commercial	19,160
R044814	317726145116	UNIT 350, ELEVATION CONDOMINIUMS, MT CB	Commercial	19,160
R044815	317726145117	UNIT 351, ELEVATION CONDOMINIUMS, MT CB	Commercial	19,160
R044816	317726145118	UNIT 352, ELEVATION CONDOMINIUMS, MT CB	Commercial	19,160
R044817	317726145119	UNIT 353, ELEVATION CONDOMINIUMS, MT CB	Commercial	19,160
R044818	317726145120	UNIT 354, ELEVATION CONDOMINIUMS, MT CB	Commercial	19,160
R044819	317726145121	UNIT 355, ELEVATION CONDOMINIUMS, MT CB	Commercial	19,160
R044820	317726145122	UNIT 356, ELEVATION CONDOMINIUMS, MT CB	Commercial	34,470
R044821	317726145123	UNIT 357, ELEVATION CONDOMINIUMS, MT CB	Commercial	34,470
R044822	317726145124	UNIT 358, ELEVATION CONDOMINIUMS, MT CB	Commercial	31,880
R044823	317726145125	UNIT 359, ELEVATION CONDOMINIUMS, MT CB	Commercial	31,880
R044824	317726145126	UNIT 401, ELEVATION CONDOMINIUMS, MT CB	Commercial	31,880
R044825	317726145127	UNIT 402, ELEVATION CONDOMINIUMS, MT CB	Commercial	31,880
R044826	317726145128	UNIT 403, ELEVATION CONDOMINIUMS, MT CB	Commercial	34,470
R044827	317726145129	UNIT 404, ELEVATION CONDOMINIUMS, MT CB	Commercial	34,470
R044828	317726145130	UNIT 405, ELEVATION CONDOMINIUMS, MT CB	Commercial	19,160
R044829	317726145131	UNIT 406, ELEVATION CONDOMINIUMS, MT CB	Commercial	19,160
R044830	317726145132	UNIT 407, ELEVATION CONDOMINIUMS, MT CB	Commercial	19,160
R044831	317726145133	UNIT 408, ELEVATION CONDOMINIUMS, MT CB	Commercial	19,160
R044832	317726145134	UNIT 409, ELEVATION CONDOMINIUMS, MT CB	Commercial	19,160
R044833	317726145135	UNIT 410, ELEVATION CONDOMINIUMS, MT CB	Commercial	19,160
R044834	317726145136	UNIT 411, ELEVATION CONDOMINIUMS, MT CB	Commercial	19,160
R044835	317726145137	UNIT 412, ELEVATION CONDOMINIUMS, MT CB	Commercial	19,160
R044836	317726145138	UNIT 413, ELEVATION CONDOMINIUMS, MT CB	Commercial	19,160
R044837	317726145139	UNIT 414, ELEVATION CONDOMINIUMS, MT CB	Commercial	19,160
R044838	317726145140	UNIT 415, ELEVATION CONDOMINIUMS, MT CB	Commercial	19,160
R044839	317726145141	UNIT 416, ELEVATION CONDOMINIUMS, MT CB	Commercial	36,490
R044840	317726145142	UNIT 417, ELEVATION CONDOMINIUMS, MT CB	Commercial	19,160
R044841	317726145143	UNIT 418, ELEVATION CONDOMINIUMS, MT CB	Commercial	19,160
R044842	317726145144	UNIT 419, ELEVATION CONDOMINIUMS, MT CB	Commercial	19,160
R044843	317726145145	UNIT 420, ELEVATION CONDOMINIUMS, MT CB	Commercial	17,680
R044844	317726145146	UNIT 421, ELEVATION CONDOMINIUMS, MT CB	Commercial	19,160
R044845	317726145147	UNIT 422, ELEVATION CONDOMINIUMS, MT CB	Commercial	19,160
R044846	317726145148	UNIT 423, ELEVATION CONDOMINIUMS, MT CB	Commercial	19,160
R044847	317726145149	UNIT 424, ELEVATION CONDOMINIUMS, MT CB	Commercial	19,160
R044848	317726145150	UNIT 425, ELEVATION CONDOMINIUMS, MT CB	Commercial	19,160

ACCOUNT#	PARCEL#	LEGAL DESCRIPTION	CLASS	VALUE
R044849	317726145151	UNIT 426, ELEVATION CONDOMINIUMS, MT CB	Commercial	19,160
R044850	317726145152	UNIT 427, ELEVATION CONDOMINIUMS, MT CB	Commercial	19,160
R044851	317726145153	UNIT 428, ELEVATION CONDOMINIUMS, MT CB	Commercial	17,680
R044852	317726145154	UNIT 429, ELEVATION CONDOMINIUMS, MT CB	Commercial	19,160
R044853	317726145155	UNIT 430, ELEVATION CONDOMINIUMS, MT CB	Commercial	34,700
R044854	317726145156	UNIT 431, ELEVATION CONDOMINIUMS, MT CB	Commercial	21,310
R044855	317726145157	UNIT 432, ELEVATION CONDOMINIUMS, MT CB	Commercial	17,680
R044856	317726145158	UNIT 433, ELEVATION CONDOMINIUMS, MT CB	Commercial	19,160
R044857	317726145159	UNIT 434, ELEVATION CONDOMINIUMS, MT CB	Commercial	19,160
R044858	317726145160	UNIT 435, ELEVATION CONDOMINIUMS, MT CB	Commercial	19,160
R044859	317726145161	UNIT 436, ELEVATION CONDOMINIUMS, MT CB	Commercial	19,160
R044860	317726145162	UNIT 437, ELEVATION CONDOMINIUMS, MT CB	Commercial	19,160
R044861	317726145163	UNIT 438, ELEVATION CONDOMINIUMS, MT CB	Commercial	19,160
R044862	317726145164	UNIT 439, ELEVATION CONDOMINIUMS, MT CB	Commercial	19,160
R044863	317726145165	UNIT 440, ELEVATION CONDOMINIUMS, MT CB	Commercial	17,680
R044864	317726145166	UNIT 441, ELEVATION CONDOMINIUMS, MT CB	Commercial	38,060
R044865	317726145167	UNIT 442, ELEVATION CONDOMINIUMS, MT CB	Commercial	33,360
R044866	317726145168	UNIT 443, ELEVATION CONDOMINIUMS, MT CB	Commercial	19,160
R044867	317726145169	UNIT 444, ELEVATION CONDOMINIUMS, MT CB	Commercial	19,160
R044868	317726145170	UNIT 445, ELEVATION CONDOMINIUMS, MT CB	Commercial	19,160
R044869	317726145171	UNIT 446, ELEVATION CONDOMINIUMS, MT CB	Commercial	19,160
R044870	317726145172	UNIT 447, ELEVATION CONDOMINIUMS, MT CB	Commercial	19,160
R044871	317726145173	UNIT 448, ELEVATION CONDOMINIUMS, MT CB	Commercial	19,160
R044872	317726145174	UNIT 449, ELEVATION CONDOMINIUMS, MT CB	Commercial	19,160
R044873	317726145175	UNIT 450, ELEVATION CONDOMINIUMS, MT CB	Commercial	19,160
R044874	317726145176	UNIT 451, ELEVATION CONDOMINIUMS, MT CB	Commercial	19,160
R044875	317726145177	UNIT 452, ELEVATION CONDOMINIUMS, MT CB	Commercial	19,160
R044876	317726145178	UNIT 453, ELEVATION CONDOMINIUMS, MT CB	Commercial	19,160
R044877	317726145179	UNIT 454, ELEVATION CONDOMINIUMS, MT CB	Commercial	19,160
R044878	317726145180	UNIT 455, ELEVATION CONDOMINIUMS, MT CB	Commercial	19,160
R044879	317726145181	UNIT 456, ELEVATION CONDOMINIUMS, MT CB	Commercial	34,470
R044880	317726145182	UNIT 457, ELEVATION CONDOMINIUMS, MT CB	Commercial	34,470
R044881	317726145183	UNIT 458, ELEVATION CONDOMINIUMS, MT CB	Commercial	31,880
R044882	317726145184	UNIT 459, ELEVATION CONDOMINIUMS, MT CB	Commercial	31,880
R044883	317726145185	UNIT 501, ELEVATION CONDOMINIUMS, MT CB	Commercial	31,880
R044884	317726145186	UNIT 502, ELEVATION CONDOMINIUMS, MT CB	Commercial	31,880
R044885	317726145187	UNIT 503, ELEVATION CONDOMINIUMS, MT CB	Commercial	34,470
R044886	317726145188	UNIT 504, ELEVATION CONDOMINIUMS, MT CB	Commercial	34,470
R044887	317726145189	UNIT 505, ELEVATION CONDOMINIUMS, MT CB	Commercial	19,160
R044888	317726145190	UNIT 506, ELEVATION CONDOMINIUMS, MT CB	Commercial	19,160
R044889	317726145191	UNIT 507, ELEVATION CONDOMINIUMS, MT CB	Commercial	19,160
R044890	317726145192	UNIT 508, ELEVATION CONDOMINIUMS, MT CB	Commercial	19,160
R044891	317726145193	UNIT 509, ELEVATION CONDOMINIUMS, MT CRESTED	Commercial	19,160
R044892	317726145194	UNIT 510, ELEVATION CONDOMINIUMS, MT CRESTED	Commercial	19,160
R044893	317726145195	UNIT 511, ELEVATION CONDOMINIUMS, MT CRESTED	Commercial	19,160
R044894	317726145196	UNIT 512, ELEVATION CONDOMINIUMS, MT CRESTED	Commercial	19,160
R044895	317726145197	UNIT 513, ELEVATION CONDOMINIUMS, MT CRESTED	Commercial	19,160
R044896	317726145198	UNIT 514, ELEVATION CONDOMINIUMS, MT CRESTED	Commercial	19,160
R044897	317726145199	UNIT 515, ELEVATION CONDOMINIUMS, MT CRESTED	Commercial	19,160
R044898	317726145200	UNIT 516, ELEVATION CONDOMINIUMS, MT CRESTED	Commercial	36,490
R044899	317726145201	UNIT 517, ELEVATION CONDOMINIUMS, MT CRESTED	Commercial	19,160
R044900	317726145202	UNIT 518, ELEVATION CONDOMINIUMS, MT CRESTED	Commercial	19,160
R044901	317726145203	UNIT 519, ELEVATION CONDOMINIUMS, MT CRESTED	Commercial	19,160
R044902	317726145204	UNIT 520, ELEVATION CONDOMINIUMS, MT CRESTED	Commercial	17,680
R044903	317726145205	UNIT 521, ELEVATION CONDOMINIUMS, MT CRESTED	Commercial	19,160
R044904	317726145206	UNIT 522, ELEVATION CONDOMINIUMS, MT CRESTED	Commercial	19,160
R044905	317726145207	UNIT 523, ELEVATION CONDOMINIUMS, MT CRESTED	Commercial	19,160
R044906	317726145208	UNIT 524, ELEVATION CONDOMINIUMS, MT CRESTED	Commercial	19,160
R044907	317726145209	UNIT 525, ELEVATION CONDOMINIUMS, MT CRESTED	Commercial	19,160
R044908	317726145210	UNIT 526, ELEVATION CONDOMINIUMS, MT CRESTED	Commercial	19,160
R044909	317726145211	UNIT 527, ELEVATION CONDOMINIUMS, MT CRESTED	Commercial	19,160
R044910	317726145212	UNIT 528, ELEVATION CONDOMINIUMS, MT CRESTED	Commercial	17,680
R044911	317726145213	UNIT 529, ELEVATION CONDOMINIUMS, MT CRESTED	Commercial	19,160
R044912	317726145214	UNIT 530, ELEVATION CONDOMINIUMS, MT CRESTED	Commercial	34,700
R044913	317726145215	UNIT 531, ELEVATION CONDOMINIUMS, MT CRESTED	Commercial	21,310
R044914	317726145216	UNIT 532, ELEVATION CONDOMINIUMS, MT CRESTED	Commercial	17,680
R044915	317726145217	UNIT 533, ELEVATION CONDOMINIUMS, MT CRESTED	Commercial	19,160
R044916	317726145218	UNIT 534, ELEVATION CONDOMINIUMS, MT CRESTED	Commercial	19,160

ACCOUNT#	PARCEL#	LEGAL DESCRIPTION	CLASS	VALUE
R044917	317726145219	UNIT 535, ELEVATION CONDOMINIUMS, MT CRESTED	Commercial	19,160
R044918	317726145220	UNIT 536, ELEVATION CONDOMINIUMS, MT CRESTED	Commercial	19,160
R044919	317726145221	UNIT 537, ELEVATION CONDOMINIUMS, MT CRESTED	Commercial	19,160
R044920	317726145222	UNIT 538, ELEVATION CONDOMINIUMS, MT CRESTED	Commercial	19,160
R044921	317726145223	UNIT 539, ELEVATION CONDOMINIUMS, MT CRESTED	Commercial	19,160
R044922	317726145224	UNIT 540, ELEVATION CONDOMINIUMS, MT CRESTED	Commercial	17,680
R044923	317726145225	UNIT 541, ELEVATION CONDOMINIUMS, MT CRESTED	Commercial	38,060
R044924	317726145226	UNIT 542, ELEVATION CONDOMINIUMS, MT CRESTED	Commercial	33,360
R044925	317726145227	UNIT 543, ELEVATION CONDOMINIUMS, MT CRESTED	Commercial	19,160
R044926	317726145228	UNIT 544, ELEVATION CONDOMINIUMS, MT CRESTED	Commercial	19,160
R044927	317726145229	UNIT 545, ELEVATION CONDOMINIUMS, MT CRESTED	Commercial	19,160
R044928	317726145230	UNIT 546, ELEVATION CONDOMINIUMS, MT CRESTED	Commercial	19,160
R044929	317726145231	UNIT 547, ELEVATION CONDOMINIUMS, MT CRESTED	Commercial	19,160
R044930	317726145232	UNIT 548, ELEVATION CONDOMINIUMS, MT CRESTED	Commercial	19,160
R044931	317726145233	UNIT 549, ELEVATION CONDOMINIUMS, MT CRESTED	Commercial	19,160
R044932	317726145234	UNIT 550, ELEVATION CONDOMINIUMS, MT CRESTED	Commercial	19,160
R044933	317726145235	UNIT 551, ELEVATION CONDOMINIUMS, MT CRESTED	Commercial	19,160
R044934	317726145236	UNIT 552, ELEVATION CONDOMINIUMS, MT CRESTED	Commercial	19,160
R044935	317726145237	UNIT 553, ELEVATION CONDOMINIUMS, MT CRESTED	Commercial	19,160
R044936	317726145238	UNIT 554, ELEVATION CONDOMINIUMS, MT CRESTED	Commercial	19,160
R044937	317726145239	UNIT 555, ELEVATION CONDOMINIUMS, MT CRESTED	Commercial	19,160
R044938	317726145240	UNIT 556, ELEVATION CONDOMINIUMS, MT CRESTED	Commercial	34,470
R044939	317726145241	UNIT 557, ELEVATION CONDOMINIUMS, MT CRESTED	Commercial	34,470
R044940	317726145242	UNIT 558, ELEVATION CONDOMINIUMS, MT CRESTED	Commercial	71,810
R044941	317726145243	UNIT 617, ELEVATION CONDOMINIUMS, MT CRESTED	Commercial	19,160
R044942	317726145244	UNIT 618, ELEVATION CONDOMINIUMS, MT CRESTED	Commercial	19,160
R044943	317726145245	UNIT 619, ELEVATION CONDOMINIUMS, MT CRESTED	Commercial	19,160
R044944	317726145246	UNIT 620, ELEVATION CONDOMINIUMS, MT CRESTED	Commercial	17,680
R044945	317726145247	UNIT 621, ELEVATION CONDOMINIUMS, MT CRESTED	Commercial	19,160
R044946	317726145248	UNIT 622, ELEVATION CONDOMINIUMS, MT CRESTED	Commercial	19,160
R044947	317726145249	UNIT 623, ELEVATION CONDOMINIUMS, MT CRESTED	Commercial	19,160
R044948	317726145250	UNIT 624, ELEVATION CONDOMINIUMS, MT CRESTED	Commercial	19,160
R044949	317726145251	UNIT 625, ELEVATION CONDOMINIUMS, MT CRESTED	Commercial	19,160
R044950	317726145252	UNIT 626, ELEVATION CONDOMINIUMS, MT CRESTED	Commercial	19,160
R044951	317726145253	UNIT 627, ELEVATION CONDOMINIUMS, MT CRESTED	Commercial	19,160
R044952	317726145254	UNIT 628, ELEVATION CONDOMINIUMS, MT CRESTED	Commercial	17,680
R044953	317726145255	UNIT 629, ELEVATION CONDOMINIUMS, MT CRESTED	Commercial	19,160
R044954	317726145256	UNIT 630, ELEVATION CONDOMINIUMS, MT CRESTED	Commercial	34,700
R044955	317726145257	UNIT 631, ELEVATION CONDOMINIUMS, MT CRESTED	Commercial	21,310
R044956	317726145258	UNIT 632, ELEVATION CONDOMINIUMS, MT CRESTED	Commercial	17,680
R044957	317726145259	UNIT 633, ELEVATION CONDOMINIUMS, MT CRESTED	Commercial	19,160
R044958	317726145260	UNIT 634, ELEVATION CONDOMINIUMS, MT CRESTED	Commercial	19,160
R044959	317726145261	UNIT 635, ELEVATION CONDOMINIUMS, MT CRESTED	Commercial	19,160
R044960	317726145262	UNIT 636, ELEVATION CONDOMINIUMS, MT CRESTED	Commercial	19,160
R044961	317726145263	UNIT 637, ELEVATION CONDOMINIUMS, MT CRESTED	Commercial	19,160
R044962	317726145264	UNIT 638, ELEVATION CONDOMINIUMS, MT CRESTED	Commercial	19,160
R044963	317726145265	UNIT 639, ELEVATION CONDOMINIUMS, MT CRESTED	Commercial	19,160
R044964	317726145266	UNIT 640, ELEVATION CONDOMINIUMS, MT CRESTED	Commercial	17,680
R044965	317726145267	UNIT 641, ELEVATION CONDOMINIUMS, MT CRESTED	Commercial	38,060
R044966	317726145268	UNIT 642, ELEVATION CONDOMINIUMS, MT CRESTED	Commercial	33,360
R044967	317726145269	UNIT 643, ELEVATION CONDOMINIUMS, MT CRESTED	Commercial	19,160
R044968	317726145270	UNIT 644, ELEVATION CONDOMINIUMS, MT CRESTED	Commercial	19,160
R044969	317726145271	UNIT 645, ELEVATION CONDOMINIUMS, MT CRESTED	Commercial	19,160
R044970	317726145272	UNIT 646, ELEVATION CONDOMINIUMS, MT CRESTED	Commercial	19,160
R044972	317726145274	UNIT 648, ELEVATION CONDOMINIUMS, MT CRESTED	Commercial	19,160
R044973	317726145275	UNIT 649, ELEVATION CONDOMINIUMS, MT CRESTED	Commercial	19,160
R044974	317726145276	UNIT 650, ELEVATION CONDOMINIUMS, MT CRESTED	Commercial	19,160
R044975	317726145277	UNIT 651, ELEVATION CONDOMINIUMS, MT CRESTED	Commercial	19,160
R044976	317726145278	UNIT 652, ELEVATION CONDOMINIUMS, MT CRESTED	Commercial	19,160
R044977	317726145279	UNIT 653, ELEVATION CONDOMINIUMS, MT CRESTED	Commercial	19,160
R044978	317726145280	UNIT 654, ELEVATION CONDOMINIUMS, MT CRESTED	Commercial	19,160
R044979	317726145281	UNIT 655, ELEVATION CONDOMINIUMS, MT CRESTED	Commercial	19,160
			<b>Commercial</b>	<b>19,356,430</b>
			<b>Residential</b>	<b>563,200</b>
			<b>TOTAL</b>	<b>19,919,630</b>

**ASSESSOR RECOMMENDATIONS FOR CHANGES TO PROPERTIES NOT APPEALED TO THE CBOE:** Senior Appraisal Analyst William Spicer was present to explain the recommendations for changes to the Board. He outlined the mix of reasons for property changes as: a) an adjustment was made for an appeal at the Assessor’s Office level; b) due to this appeal adjustment, other comparable properties were adjusted as an equalization; c) an adjustment was made for an appeal at the Board of County Commissioner’s level; d) due to this appeal adjustment, other comparable properties were adjusted as an equalization; and e) erroneous classifications or some other inconsistencies were found in the records that needed adjusting.

Senior Appraisal Analyst Alexandra Cohen then briefly noted for the Board some of the neighborhoods and economic areas which went through changes, giving reasons for change in a few instances, and noting that all the properties except two were valuation decreases. William Spicer then added that they were not required by statute to inform individuals of a decrease in value for their properties, but that they had made sure the two owners who had valuation increases were aware of this change.

After a few minutes of discussion between the Board and the two Appraisal Analysts, William Spicer and Alexandra Cohen, concerning the process of adjusting these properties before levying taxes, Commissioner Smith then **moved** to approve the adjustments recommended by the Assessor’s Office for equalization, and to attach in the minutes this list of adjustments, titled “2021 CBOE Assessor Recommended Area Changes.” Commissioner Mason seconded, and the motion carried unanimously.

**ADJOURN:** With nothing further on the agenda, Chairperson Houck adjourned the meeting of the Gunnison County Board of Equalization at 1:45 pm.

\_\_\_\_\_  
Jonathan Houck, Chairperson

\_\_\_\_\_  
Roland Mason, Vice-Chairperson

\_\_\_\_\_  
Liz Smith, Commissioner

Minutes Prepared By:

\_\_\_\_\_  
Melanie Bollig, Deputy County Clerk

Attest:

\_\_\_\_\_  
Kathy Simillion, County Clerk

**GUNNISON COUNTY BOARD OF EQUALIZATION TEXT INCLUSION INTO MINUTES**

**2021 CBOE  
ASSESSOR RECOMMENDED AREA CHANGES**

Account #	Legal Description	Current 2021 Value		CBOE Adjusted 2021 Value		Added By	Reason for Change
		Classification	Value	Classification	Value		
R026289	UNIT 3, BLDG A, GUNNISON RIVER RETIREMENT COMMUNITY CONDOMINIUMS	Residential	\$200,590	Residential	\$174,430	AC	NBHD 160000: corrected GRRC neighborhood adjustment from 1.15 to 1 - R027151 and R042483 changed under appeal.
R026291	UNIT 2, BLDG A, GUNNISON RIVER RETIREMENT COMMUNITY CONDOMINIUMS	Residential	\$221,870	Residential	\$192,930	AC	NBHD 160000: corrected GRRC neighborhood adjustment from 1.15 to 1 - R027151 and R042483 changed under appeal.
R026294	UNIT 5, BLDG A, GUNNISON RIVER RETIREMENT COMMUNITY CONDOMINIUMS	Residential	\$181,140	Residential	\$157,510	AC	NBHD 160000: corrected GRRC neighborhood adjustment from 1.15 to 1 - R027151 and R042483 changed under appeal.

Account #	Legal Description	Current 2021 Value		CBOE Adjusted 2021 Value		Added By	Reason for Change
		Classification	Value	Classification	Value		
R026295	UNIT 1, BLDG A, GUNNISON RIVER RETIREMENT COMMUNITY CONDOMINIUMS	Residential	\$221,870	Residential	\$192,930	AC	NBHD 160000: corrected GRRC neighborhood adjustment from 1.15 to 1 - R027151 and R042483 changed under appeal.
R026298	UNIT 4, BLDG A, GUNNISON RIVER RETIREMENT COMMUNITY CONDOMINIUMS	Residential	\$181,140	Residential	\$157,510	AC	NBHD 160000: corrected GRRC neighborhood adjustment from 1.15 to 1 - R027151 and R042483 changed under appeal.
R026299	UNIT 6, BLDG A, GUNNISON RIVER RETIREMENT COMMUNITY CONDOMINIUMS	Residential	\$181,140	Residential	\$157,510	AC	NBHD 160000: corrected GRRC neighborhood adjustment from 1.15 to 1 - R027151 and R042483 changed under appeal.
R026300	UNIT 7, BLDG A, GUNNISON RIVER RETIREMENT COMMUNITY CONDOMINIUMS	Residential	\$181,140	Residential	\$157,510	AC	NBHD 160000: corrected GRRC neighborhood adjustment from 1.15 to 1 - R027151 and R042483 changed under appeal.
R026301	UNIT 8, BLDG A, GUNNISON RIVER RETIREMENT COMMUNITY CONDOMINIUMS	Residential	\$181,140	Residential	\$157,510	AC	NBHD 160000: corrected GRRC neighborhood adjustment from 1.15 to 1 - R027151 and R042483 changed under appeal.
R026302	UNIT 9, BLDG A, GUNNISON RIVER RETIREMENT COMMUNITY CONDOMINIUMS	Residential	\$180,530	Residential	\$156,980	AC	NBHD 160000: corrected GRRC neighborhood adjustment from 1.15 to 1 - R027151 and R042483 changed under appeal.
R026534	UNIT 2, BLDG B, GUNNISON RIVER RETIREMENT COMMUNITY CONDOMINIUMS	Residential	\$227,140	Residential	\$197,510	AC	NBHD 160000: corrected GRRC neighborhood adjustment from 1.15 to 1 - R027151 and R042483 changed under appeal.
R026542	UNIT 3, BLDG B, GUNNISON RIVER RETIREMENT COMMUNITY CONDOMINIUMS	Residential	\$227,140	Residential	\$197,510	AC	NBHD 160000: corrected GRRC neighborhood adjustment from 1.15 to 1 - R027151 and R042483 changed under appeal.
R026550	UNIT 4, BLDG B, GUNNISON RIVER RETIREMENT COMMUNITY CONDOMINIUMS	Residential	\$227,140	Residential	\$197,510	AC	NBHD 160000: corrected GRRC neighborhood adjustment from 1.15 to 1 - R027151 and R042483 changed under appeal.
R026551	UNIT 1, BLDG B, GUNNISON RIVER RETIREMENT COMMUNITY CONDOMINIUMS	Residential	\$227,140	Residential	\$197,510	AC	NBHD 160000: corrected GRRC neighborhood adjustment from 1.15 to 1 - R027151 and R042483 changed under appeal.
R027147	UNIT 3, BLDG C, GUNNISON RIVER RETIREMENT COMMUNITY CONDOMINIUMS	Residential	\$187,740	Residential	\$163,250	AC	NBHD 160000: corrected GRRC neighborhood adjustment from 1.15 to 1 - R027151 and R042483 changed under appeal.
R027148	UNIT 4, BLDG C, GUNNISON RIVER RETIREMENT COMMUNITY CONDOMINIUMS	Residential	\$227,140	Residential	\$197,510	AC	NBHD 160000: corrected GRRC neighborhood adjustment from 1.15 to 1 - R027151 and R042483 changed under appeal.
R027149	UNIT 5, BLDG C, GUNNISON RIVER RETIREMENT COMMUNITY CONDOMINIUMS	Residential	\$227,140	Residential	\$197,510	AC	NBHD 160000: corrected GRRC neighborhood adjustment from 1.15 to 1 - R027151 and R042483 changed under appeal.
R027150	UNIT 2, BLDG C, GUNNISON RIVER RETIREMENT COMMUNITY CONDOMINIUMS	Residential	\$226,960	Residential	\$197,360	AC	NBHD 160000: corrected GRRC neighborhood adjustment from 1.15 to 1 - R027151 and R042483 changed under appeal.
R027152	UNIT 6, BLDG C, GUNNISON RIVER RETIREMENT COMMUNITY CONDOMINIUMS	Residential	\$227,140	Residential	\$197,510	AC	NBHD 160000: corrected GRRC neighborhood adjustment from 1.15 to 1 - R027151 and R042483 changed under appeal.
R027154	UNIT 7, BLDG C, GUNNISON RIVER RETIREMENT COMMUNITY CONDOMINIUMS	Residential	\$227,140	Residential	\$197,510	AC	NBHD 160000: corrected GRRC neighborhood adjustment from 1.15 to 1 - R027151 and R042483 changed under appeal.

Account #	Legal Description	Current 2021 Value		CBOE Adjusted 2021 Value		Added By	Reason for Change
		Classification	Value	Classification	Value		
R042478	UNIT 6, BLDG D, GUNNISON RIVER RETIREMENT COMMUNITY CONDOMINIUMS	Residential	\$243,620	Residential	\$211,850	AC	NBHD 160000: corrected GRRC neighborhood adjustment from 1.15 to 1 - R027151 and R042483 changed under appeal.
R042479	UNIT 5, BLDG D, GUNNISON RIVER RETIREMENT COMMUNITY CONDOMINIUMS	Residential	\$243,620	Residential	\$211,850	AC	NBHD 160000: corrected GRRC neighborhood adjustment from 1.15 to 1 - R027151 and R042483 changed under appeal.
R042480	UNIT 4, BLDG D, GUNNISON RIVER RETIREMENT COMMUNITY CONDOMINIUMS	Residential	\$243,620	Residential	\$211,850	AC	NBHD 160000: corrected GRRC neighborhood adjustment from 1.15 to 1 - R027151 and R042483 changed under appeal.
R042481	UNIT 3, BLDG D, GUNNISON RIVER RETIREMENT COMMUNITY CONDOMINIUMS	Residential	\$243,620	Residential	\$211,850	AC	NBHD 160000: corrected GRRC neighborhood adjustment from 1.15 to 1 - R027151 and R042483 changed under appeal.
R042482	UNIT 2, BLDG D, GUNNISON RIVER RETIREMENT COMMUNITY CONDOMINIUMS	Residential	\$243,620	Residential	\$211,850	AC	NBHD 160000: corrected GRRC neighborhood adjustment from 1.15 to 1 - R027151 and R042483 changed under appeal.
R002245	LOTS 1-12, BLOCK 36, WEST GUNNISON	Mixed Use	\$1,823,730	Mixed Use	\$1,600,270	BB	NBHD 311300: COMMERCIAL W HWY 50 multiplier lowered from 1.325 to 1.075
R002249	LOTS 9-12 & PART OF LOT 13, ISLAND ACRES SUBDIVISION NO. 2	Commercial	\$2,532,300	Commercial	\$2,172,620	BB	NBHD 311300: COMMERCIAL W HWY 50 multiplier lowered from 1.325 to 1.075
R002254	PART OF LOTS 22-24, BLOCK 46, WEST GUNNISON	Commercial	\$586,320	Commercial	\$481,960	BB	NBHD 311300: COMMERCIAL W HWY 50 multiplier lowered from 1.325 to 1.075
R002255	LOTS 17-21, BLOCK 46, WEST GUNNISON	Mixed Use	\$817,860	Mixed Use	\$701,020	BB	NBHD 311300: COMMERCIAL W HWY 50 multiplier lowered from 1.325 to 1.075
R002258	LOT 5 & PART OF LOT 4, ISLAND ACRES SUBDIVISION NO. 2	Mixed Use	\$598,600	Mixed Use	\$536,280	BB	NBHD 311300: COMMERCIAL W HWY 50 multiplier lowered from 1.325 to 1.075
R002260	LOT 3 & PART OF LOT 4, ISLAND ACRES SUBDIVISION NO. 2	Commercial	\$895,970	Commercial	\$755,110	BB	NBHD 311300: COMMERCIAL W HWY 50 multiplier lowered from 1.325 to 1.075
R002278	LOTS 1-7, BLOCK 10, RIO GRANDE ADDITION TO GUNNISON	Mixed Use	\$1,617,050	Mixed Use	\$1,394,800	BB	NBHD 311300: COMMERCIAL W HWY 50 multiplier lowered from 1.325 to 1.075
R002279	LOTS 8-15, BLOCK 10, RIO GRANDE ADDITION TO GUNNISON	Commercial	\$954,960	Commercial	\$848,140	BB	NBHD 311300: COMMERCIAL W HWY 50 multiplier lowered from 1.325 to 1.075
R002361	LOT 1, COTTONWOOD ACRES SUBDIVISION	Mixed Use	\$692,890	Mixed Use	\$685,710	BB	NBHD 311300: COMMERCIAL W HWY 50 multiplier lowered from 1.325 to 1.075
R002372	2.787 ACRES IN SECTION 2, TOWNSHIP 49N, RANGE 1W AND LOTS 2-4, COTTONWOOD ACRES SUBDIVISION	Commercial	\$3,147,200	Commercial	\$2,801,830	BB	NBHD 311300: COMMERCIAL W HWY 50 multiplier lowered from 1.325 to 1.075
R027463	0.92 ACRES IN SECTION 2, TOWNSHIP 49N, RANGE 1W	Commercial	\$2,297,170	Commercial	\$1,932,540	BB	NBHD 311300: COMMERCIAL W HWY 50 multiplier lowered from 1.325 to 1.075
R030148	LOTS 1-6, BLOCK 31, WEST GUNNISON	Commercial	\$330,370	Commercial	\$300,240	BB	NBHD 311300: COMMERCIAL W HWY 50 multiplier lowered from 1.325 to 1.075
R045382	IMPROVEMENT ONLY: ON PART OF LOTS 11-20, BLOCK 22 AND ADJACENT ALLEYS, WEST GUNNISON	Commercial	\$31,340	Commercial	\$25,430	BB	NBHD 311300: COMMERCIAL W HWY 50 multiplier lowered from 1.325 to 1.075

Account #	Legal Description	Current 2021 Value		CBOE Adjusted 2021 Value		Added By	Reason for Change
		Classification	Value	Classification	Value		
R071457	LOTS 1-5 & 22-26 AND ADJACENT ALLEY, BLOCK 9, RIO GRANDE ADDITION TO GUNNISON	Commercial	\$1,263,350	Commercial	\$1,081,080	BB	NBHD 311300: COMMERCIAL W HWY 50 multiplier lowered from 1.325 to 1.075
R071579	LOTS 6-21 AND ADJACENT ALLEY, BLOCK 9, RIO GRANDE ADDITION TO GUNNISON	Commercial	\$1,470,780	Commercial	\$1,296,960	BB	NBHD 311300: COMMERCIAL W HWY 50 multiplier lowered from 1.325 to 1.075
R071761	TRACT D, SALMON PROPERTY BOUNDARY LINE ADJUSTMENT	Commercial	\$615,910	Commercial	\$532,020	BB	NBHD 311300: COMMERCIAL W HWY 50 multiplier lowered from 1.325 to 1.075
R071763	TRACT B, SALMON PROPERTY BOUNDARY LINE ADJUSTMENT	Mixed Use	\$240,940	Mixed Use	\$232,970	BB	NBHD 311300: COMMERCIAL W HWY 50 multiplier lowered from 1.325 to 1.075
R033502	LOT 1, PRISTINE POINT AT CRESTED BUTTE SUBDIVISION	Residential	\$1,860,850	Residential	\$1,228,020	MM	NBHD 617550: not updated or just entered wrong. Should be 0.85
R033503	LOT 2, PRISTINE POINT AT CRESTED BUTTE SUBDIVISION	Residential	\$2,251,030	Residential	\$1,464,910	MM	NBHD 617550: not updated or just entered wrong. Should be 0.85
R033504	LOT 3, PRISTINE POINT AT CRESTED BUTTE SUBDIVISION	Residential	\$2,457,900	Residential	\$1,590,510	MM	NBHD 617550: not updated or just entered wrong. Should be 0.85
R033508	LOT 7, PRISTINE POINT AT CRESTED BUTTE SUBDIVISION	Residential	\$1,709,200	Residential	\$1,155,590	MM	NBHD 617550: not updated or just entered wrong. Should be 0.85
R033510	LOT 9, PRISTINE POINT AT CRESTED BUTTE SUBDIVISION	Residential	\$452,370	Residential	\$392,510	MM	NBHD 617550: not updated or just entered wrong. Should be 0.85
R012740	LOT 17A, PRISTINE POINT AT CRESTED BUTTE SUBDIVISION	Residential	\$866,450	Residential	\$541,380	MM	NBHD 617550: not updated or just entered wrong. Should be 0.85
R033834	LOT 17B, PRISTINE POINT AT CRESTED BUTTE SUBDIVISION	Residential	\$1,105,910	Residential	\$686,760	MM	NBHD 617550: not updated or just entered wrong. Should be 0.85
R013168	UNIT 1, BLDG A, HIGH VALLEY CONDOMINIUMS, RIVERBEND	Residential	\$391,330	Residential	\$352,200	AC	NBHD 662200: should have been 0.9, not 1 (wrong inventory on sales)
R013169	UNIT 2, BLDG A, HIGH VALLEY CONDOMINIUMS, RIVERBEND	Residential	\$669,180	Residential	\$602,260	AC	NBHD 662200: should have been 0.9, not 1 (wrong inventory on sales)
R013170	UNIT 1, BLDG B, HIGH VALLEY CONDOMINIUMS, RIVERBEND	Residential	\$417,680	Residential	\$375,910	AC	NBHD 662200: should have been 0.9, not 1 (wrong inventory on sales)
R013171	UNIT 3, BLDG B, HIGH VALLEY CONDOMINIUMS, RIVERBEND	Residential	\$417,680	Residential	\$375,910	AC	NBHD 662200: should have been 0.9, not 1 (wrong inventory on sales)
R013172	UNIT 1, BLDG C, HIGH VALLEY CONDOMINIUMS, RIVERBEND	Residential	\$457,380	Residential	\$411,650	AC	NBHD 662200: should have been 0.9, not 1 (wrong inventory on sales)
R013174	UNIT 1, BLDG D, HIGH VALLEY CONDOMINIUMS, RIVERBEND	Residential	\$416,270	Residential	\$374,640	AC	NBHD 662200: should have been 0.9, not 1 (wrong inventory on sales)
R013176	UNIT 2, BLDG B, HIGH VALLEY CONDOMINIUMS, RIVERBEND	Residential	\$528,420	Residential	\$475,580	AC	NBHD 662200: should have been 0.9, not 1 (wrong inventory on sales)
R013177	UNIT 4, BLDG B, HIGH VALLEY CONDOMINIUMS, RIVERBEND	Residential	\$528,620	Residential	\$475,760	AC	NBHD 662200: should have been 0.9, not 1 (wrong inventory on sales)
R013178	UNIT 2, BLDG C, HIGH VALLEY CONDOMINIUMS, RIVERBEND	Residential	\$567,360	Residential	\$510,620	AC	NBHD 662200: should have been 0.9, not 1 (wrong inventory on sales)
R013179	UNIT 4, BLDG C, HIGH VALLEY CONDOMINIUMS, RIVERBEND	Residential	\$567,360	Residential	\$510,620	AC	NBHD 662200: should have been 0.9, not 1 (wrong inventory on sales)
R013180	UNIT 2, BLDG D, HIGH VALLEY CONDOMINIUMS, RIVERBEND	Residential	\$569,260	Residential	\$512,340	AC	NBHD 662200: should have been 0.9, not 1 (wrong inventory on sales)

Account #	Legal Description	Current 2021 Value		CBOE Adjusted 2021 Value		Added By	Reason for Change
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R013181	UNIT 4, BLDG D, HIGH VALLEY CONDOMINIUMS, RIVERBEND	Residential	\$569,260	Residential	\$512,340	AC	NBHD 662200: should have been 0.9, not 1 (wrong inventory on sales)
R033905	UNIT 1A, BLDG A, HIGH VALLEY CONDOMINIUMS, RIVERBEND	Residential	\$438,920	Residential	\$395,020	AC	NBHD 662200: should have been 0.9, not 1 (wrong inventory on sales)
R007132	LOT 78, WILDERNESS STREAMS SUBDIVISION, FILING NO. 2	Mixed Use	\$510,260	Mixed Use	\$389,670	CN	NBHD 811700: change from 1.75 to 1.25 multiplier from appeals.
R007309	LOT 5, WILDERNESS STREAMS SUBDIVISION, FILING NO. 1	Residential	\$446,550	Residential	\$370,400	CN	NBHD 811700: change from 1.75 to 1.25 multiplier from appeals.
R007591	LOT 55, WILDERNESS STREAMS SUBDIVISION, FILING NO. 2	Mixed Use	\$575,600	Mixed Use	\$449,770	CN	NBHD 811700: change from 1.75 to 1.25 multiplier from appeals.
R007597	LOT 33, WILDERNESS STREAMS SUBDIVISION, FILING NO. 22	Mixed Use	\$559,330	Mixed Use	\$424,730	CN	NBHD 811700: change from 1.75 to 1.25 multiplier from appeals.
R007630	LOT 65, WILDERNESS STREAMS SUBDIVISION, FILING NO. 2	Mixed Use	\$719,490	Mixed Use	\$552,540	CN	NBHD 811700: change from 1.75 to 1.25 multiplier from appeals.
R007739	LOT 45, WILDERNESS STREAMS SUBDIVISION, FILING NO. 2	Mixed Use	\$531,210	Mixed Use	\$418,080	CN	NBHD 811700: change from 1.75 to 1.25 multiplier from appeals.
R007755	LOT 6, WILDERNESS STREAMS SUBDIVISION, FILING NO. 1	Residential	\$642,990	Residential	\$510,700	CN	NBHD 811700: change from 1.75 to 1.25 multiplier from appeals.
R007833	LOT 74, WILDERNESS STREAMS SUBDIVISION, FILING NO. 2	Mixed Use	\$537,490	Mixed Use	\$409,120	CN	NBHD 811700: change from 1.75 to 1.25 multiplier from appeals.
R007846	LOT 19, WILDERNESS STREAMS SUBDIVISION, FILING NO. 1	Residential	\$667,140	Residential	\$527,960	CN	NBHD 811700: change from 1.75 to 1.25 multiplier from appeals.
R007886	LOT 53, WILDERNESS STREAMS SUBDIVISION, FILING NO. 2	Mixed Use	\$1,163,360	Mixed Use	\$869,990	CN	NBHD 811700: change from 1.75 to 1.25 multiplier from appeals.
R007913	LOT 24, WILDERNESS STREAMS SUBDIVISION, FILING NO. 2	Mixed Use	\$429,620	Mixed Use	\$332,050	CN	NBHD 811700: change from 1.75 to 1.25 multiplier from appeals.
R007979	LOT 48, WILDERNESS STREAMS SUBDIVISION, FILING NO. 2	Mixed Use	\$606,780	Mixed Use	\$472,470	CN	NBHD 811700: change from 1.75 to 1.25 multiplier from appeals.
R007980	LOTS 10 & 11, WILDERNESS STREAMS SUBDIVISION, FILING NO. 2	Mixed Use	\$237,170	Mixed Use	\$194,820	CN	NBHD 811700: change from 1.75 to 1.25 multiplier from appeals.
R008015	LOT 58, WILDERNESS STREAMS SUBDIVISION, FILING NO. 2	Mixed Use	\$584,230	Mixed Use	\$455,940	CN	NBHD 811700: change from 1.75 to 1.25 multiplier from appeals.
R008047	LOT 3, WILDERNESS STREAMS SUBDIVISION, FILING NO. 2	Mixed Use	\$1,015,280	Mixed Use	\$750,830	CN	NBHD 811700: change from 1.75 to 1.25 multiplier from appeals.
R008138	LOTS 61 & 62, WILDERNESS STREAMS SUBDIVISION, FILING NO. 2	Mixed Use	\$797,460	Mixed Use	\$608,320	CN	NBHD 811700: change from 1.75 to 1.25 multiplier from appeals.
R008169	LOT 9, WILDERNESS STREAMS SUBDIVISION, FILING NO. 1	Residential	\$627,850	Residential	\$499,900	CN	NBHD 811700: change from 1.75 to 1.25 multiplier from appeals.
R008199	LOT 26, WILDERNESS STREAMS SUBDIVISION, FILING NO. 2	Mixed Use	\$321,720	Mixed Use	\$254,990	CN	NBHD 811700: change from 1.75 to 1.25 multiplier from appeals.

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		Classification	Value	Classification	Value		
R008212	LOT 39, WILDERNESS STREAMS SUBDIVISION, FILING NO. 2	Mixed Use	\$583,260	Mixed Use	\$441,820	CN	NBHD 811700: change from 1.75 to 1.25 multiplier from appeals.
R008259	LOT 79, WILDERNESS STREAMS SUBDIVISION, FILING NO. 2	Mixed Use	\$464,940	Mixed Use	\$357,450	CN	NBHD 811700: change from 1.75 to 1.25 multiplier from appeals.
R008295	LOT 82, WILDERNESS STREAMS SUBDIVISION, FILING NO. 2	Mixed Use	\$767,640	Mixed Use	\$573,650	CN	NBHD 811700: change from 1.75 to 1.25 multiplier from appeals.
R008365	TRACT B, WILDERNESS STREAMS SUBDIVISION, FILING NO. 2	Mixed Use	\$526,270	Mixed Use	\$401,090	CN	NBHD 811700: change from 1.75 to 1.25 multiplier from appeals.
R008375	LOT 34, WILDERNESS STREAMS SUBDIVISION, FILING NO. 2	Mixed Use	\$220,040	Mixed Use	\$195,820	CN	NBHD 811700: change from 1.75 to 1.25 multiplier from appeals.
R008419	LOT 25, WILDERNESS STREAMS SUBDIVISION, FILING NO. 2	Mixed Use	\$622,380	Mixed Use	\$469,730	CN	NBHD 811700: change from 1.75 to 1.25 multiplier from appeals.
R008473	LOT 22, WILDERNESS STREAMS SUBDIVISION, FILING NO. 2	Mixed Use	\$511,790	Mixed Use	\$390,800	CN	NBHD 811700: change from 1.75 to 1.25 multiplier from appeals.
R008475	LOT 9A, WILDERNESS STREAMS SUBDIVISION, FILING NO. 1	Residential	\$517,170	Residential	\$420,840	CN	NBHD 811700: change from 1.75 to 1.25 multiplier from appeals.
R008512	LOT 14, WILDERNESS STREAMS SUBDIVISION, FILING NO. 2	Mixed Use	\$411,480	Mixed Use	\$319,250	CN	NBHD 811700: change from 1.75 to 1.25 multiplier from appeals.
R008544	LOTS 3 & 4, WILDERNESS STREAMS SUBDIVISION, FILING NO. 1	Residential	\$584,590	Residential	\$520,420	CN	NBHD 811700: change from 1.75 to 1.25 multiplier from appeals.
R008598	LOT 47, WILDERNESS STREAMS SUBDIVISION, FILING NO. 2	Mixed Use	\$1,289,360	Mixed Use	\$960,230	CN	NBHD 811700: change from 1.75 to 1.25 multiplier from appeals.
R008619	LOT 16, WILDERNESS STREAMS SUBDIVISION, FILING NO. 1	Residential	\$498,810	Residential	\$407,720	CN	NBHD 811700: change from 1.75 to 1.25 multiplier from appeals.
R008646	LOT 54, WILDERNESS STREAMS SUBDIVISION, FILING NO. 2	Mixed Use	\$625,060	Mixed Use	\$485,110	CN	NBHD 811700: change from 1.75 to 1.25 multiplier from appeals.
R008680	LOT 28, WILDERNESS STREAMS SUBDIVISION, FILING NO. 2	Mixed Use	\$844,740	Mixed Use	\$628,590	CN	NBHD 811700: change from 1.75 to 1.25 multiplier from appeals.
R008712	LOT 35, WILDERNESS STREAMS SUBDIVISION, FILING NO. 2	Mixed Use	\$676,370	Mixed Use	\$522,200	CN	NBHD 811700: change from 1.75 to 1.25 multiplier from appeals.
R008747	LOT 36, WILDERNESS STREAMS SUBDIVISION, FILING NO. 2	Mixed Use	\$1,086,770	Mixed Use	\$815,360	CN	NBHD 811700: change from 1.75 to 1.25 multiplier from appeals.
R008758	LOT 41, WILDERNESS STREAMS SUBDIVISION, FILING NO. 2	Mixed Use	\$340,070	Mixed Use	\$268,110	CN	NBHD 811700: change from 1.75 to 1.25 multiplier from appeals.
R008766	LOT 38, WILDERNESS STREAMS SUBDIVISION, FILING NO. 2	Mixed Use	\$589,010	Mixed Use	\$459,390	CN	NBHD 811700: change from 1.75 to 1.25 multiplier from appeals.
R008787	LOT 7, WILDERNESS STREAMS SUBDIVISION, FILING NO. 1	Residential	\$783,010	Residential	\$610,720	CN	NBHD 811700: change from 1.75 to 1.25 multiplier from appeals.
R008859	LOT 83, WILDERNESS STREAMS SUBDIVISION, FILING NO. 2	Mixed Use	\$407,260	Mixed Use	\$316,200	CN	NBHD 811700: change from 1.75 to 1.25 multiplier from appeals.

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		Classification	Value	Classification	Value		
R008919	PART OF LOTS 66 & 67, WILDERNESS STREAMS SUBDIVISION, FILING NO. 2	Mixed Use	\$545,530	Mixed Use	\$414,850	CN	NBHD 811700: change from 1.75 to 1.25 multiplier from appeals.
R009232	LOT 73, WILDERNESS STREAMS SUBDIVISION, FILING NO. 2	Mixed Use	\$578,480	Mixed Use	\$438,400	CN	NBHD 811700: change from 1.75 to 1.25 multiplier from appeals.
R009260	LOT 14, WILDERNESS STREAMS SUBDIVISION, FILING NO. 1	Residential	\$1,148,150	Residential	\$871,540	CN	NBHD 811700: change from 1.75 to 1.25 multiplier from appeals.
R009262	LOT 18, WILDERNESS STREAMS SUBDIVISION, FILING NO. 1	Residential	\$795,200	Residential	\$619,430	CN	NBHD 811700: change from 1.75 to 1.25 multiplier from appeals.
R009346	LOT 9, WILDERNESS STREAMS SUBDIVISION, FILING NO. 2	Mixed Use	\$455,150	Mixed Use	\$350,390	CN	NBHD 811700: change from 1.75 to 1.25 multiplier from appeals.
R009347	LOT 72, WILDERNESS STREAMS SUBDIVISION, FILING NO. 2	Mixed Use	\$628,560	Mixed Use	\$474,160	CN	NBHD 811700: change from 1.75 to 1.25 multiplier from appeals.
R009355	LOT 51, WILDERNESS STREAMS SUBDIVISION, FILING NO. 2	Mixed Use	\$1,280,660	Mixed Use	\$953,760	CN	NBHD 811700: change from 1.75 to 1.25 multiplier from appeals.
R009360	LOT 16, WILDERNESS STREAMS SUBDIVISION, FILING NO. 2	Mixed Use	\$1,046,140	Mixed Use	\$772,640	CN	NBHD 811700: change from 1.75 to 1.25 multiplier from appeals.
R009370	LOT 77, WILDERNESS STREAMS SUBDIVISION, FILING NO. 2	Mixed Use	\$481,010	Mixed Use	\$368,780	CN	NBHD 811700: change from 1.75 to 1.25 multiplier from appeals.
R009423	LOT 40, WILDERNESS STREAMS SUBDIVISION, FILING NO. 2	Mixed Use	\$410,710	Mixed Use	\$318,570	CN	NBHD 811700: change from 1.75 to 1.25 multiplier from appeals.
R017024	LOT 5, WILDERNESS STREAMS SUBDIVISION, FILING NO. 2	Mixed Use	\$245,240	Mixed Use	\$201,140	CN	NBHD 811700: change from 1.75 to 1.25 multiplier from appeals.
R017025	LOT 6, WILDERNESS STREAMS SUBDIVISION, FILING NO. 2	Mixed Use	\$893,040	Mixed Use	\$663,370	CN	NBHD 811700: change from 1.75 to 1.25 multiplier from appeals.
R017026	LOT 15, WILDERNESS STREAMS SUBDIVISION, FILING NO. 2	Mixed Use	\$682,940	Mixed Use	\$513,490	CN	NBHD 811700: change from 1.75 to 1.25 multiplier from appeals.
R017027	LOT 18, WILDERNESS STREAMS SUBDIVISION, FILING NO. 2	Mixed Use	\$547,050	Mixed Use	\$416,500	CN	NBHD 811700: change from 1.75 to 1.25 multiplier from appeals.
R017028	LOT 21, WILDERNESS STREAMS SUBDIVISION, FILING NO. 2	Mixed Use	\$690,480	Mixed Use	\$518,640	CN	NBHD 811700: change from 1.75 to 1.25 multiplier from appeals.
R017031	LOT 31, WILDERNESS STREAMS SUBDIVISION, FILING NO. 2	Mixed Use	\$393,870	Mixed Use	\$306,560	CN	NBHD 811700: change from 1.75 to 1.25 multiplier from appeals.
R017032	LOT 32, WILDERNESS STREAMS SUBDIVISION, FILING NO. 2	Mixed Use	\$346,200	Mixed Use	\$272,530	CN	NBHD 811700: change from 1.75 to 1.25 multiplier from appeals.
R017033	LOT 46, WILDERNESS STREAMS SUBDIVISION, FILING NO. 2	Mixed Use	\$635,740	Mixed Use	\$493,230	CN	NBHD 811700: change from 1.75 to 1.25 multiplier from appeals.
R017034	LOT 70, WILDERNESS STREAMS SUBDIVISION, FILING NO. 2	Mixed Use	\$467,440	Mixed Use	\$359,090	CN	NBHD 811700: change from 1.75 to 1.25 multiplier from appeals.
R017035	LOT 71, WILDERNESS STREAMS SUBDIVISION, FILING NO. 2	Mixed Use	\$538,910	Mixed Use	\$410,130	CN	NBHD 811700: change from 1.75 to 1.25 multiplier from appeals.

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R017426	LOT 7, WILDERNESS STREAMS SUBDIVISION, FILING NO. 2	Mixed Use	\$534,050	Mixed Use	\$407,120	CN	NBHD 811700: change from 1.75 to 1.25 multiplier from appeals.
R017427	LOT 8, WILDERNESS STREAMS SUBDIVISION, FILING NO. 2	Mixed Use	\$633,300	Mixed Use	\$477,560	CN	NBHD 811700: change from 1.75 to 1.25 multiplier from appeals.
R017429	LOT 50, WILDERNESS STREAMS SUBDIVISION, FILING NO. 2	Mixed Use	\$659,430	Mixed Use	\$510,210	CN	NBHD 811700: change from 1.75 to 1.25 multiplier from appeals.
R024670	LOT 80, WILDERNESS STREAMS SUBDIVISION, FILING NO. 2	Mixed Use	\$739,030	Mixed Use	\$553,880	CN	NBHD 811700: change from 1.75 to 1.25 multiplier from appeals.
R026062	LOT 1, WILDERNESS STREAMS SUBDIVISION, FILING NO. 1	Residential	\$731,520	Residential	\$573,950	CN	NBHD 811700: change from 1.75 to 1.25 multiplier from appeals.
R027743	LOT 76, WILDERNESS STREAMS SUBDIVISION, FILING NO. 2	Mixed Use	\$506,090	Mixed Use	\$386,690	CN	NBHD 811700: change from 1.75 to 1.25 multiplier from appeals.
R030564	LOT 2, WILDERNESS STREAMS SUBDIVISION, FILING NO. 2	Mixed Use	\$462,210	Mixed Use	\$355,800	CN	NBHD 811700: change from 1.75 to 1.25 multiplier from appeals.
R030565	LOT 1, WILDERNESS STREAMS SUBDIVISION, FILING NO. 2	Mixed Use	\$898,130	Mixed Use	\$667,110	CN	NBHD 811700: change from 1.75 to 1.25 multiplier from appeals.
R041029	LOT 4, WILDERNESS STREAMS SUBDIVISION, FILING NO. 2	Mixed Use	\$710,080	Mixed Use	\$532,610	CN	NBHD 811700: change from 1.75 to 1.25 multiplier from appeals.
R030451	LOT 2, STAR MOUNTAIN RANCH SUBDIVISION	Mixed Use	\$1,567,660	Mixed Use	\$1,177,430	CN	NBHD 811750: change from 1.65 to 1.2 multiplier from appeals.
R030452	LOT 3, STAR MOUNTAIN RANCH SUBDIVISION	Mixed Use	\$1,019,070	Mixed Use	\$778,460	CN	NBHD 811750: change from 1.65 to 1.2 multiplier from appeals.
R030453	LOT 4, STAR MOUNTAIN RANCH SUBDIVISION	Mixed Use	\$1,188,910	Mixed Use	\$901,990	CN	NBHD 811750: change from 1.65 to 1.2 multiplier from appeals.
R030454	LOT 5, STAR MOUNTAIN RANCH SUBDIVISION	Mixed Use	\$643,070	Mixed Use	\$505,000	CN	NBHD 811750: change from 1.65 to 1.2 multiplier from appeals.
R030456	LOT 7, STAR MOUNTAIN RANCH SUBDIVISION	Mixed Use	\$1,126,720	Mixed Use	\$856,750	CN	NBHD 811750: change from 1.65 to 1.2 multiplier from appeals.
R030459	LOT 10, STAR MOUNTAIN RANCH SUBDIVISION	Mixed Use	\$1,037,990	Mixed Use	\$792,250	CN	NBHD 811750: change from 1.65 to 1.2 multiplier from appeals.
R030460	LOT 11, STAR MOUNTAIN RANCH SUBDIVISION	Mixed Use	\$1,483,580	Mixed Use	\$1,116,320	CN	NBHD 811750: change from 1.65 to 1.2 multiplier from appeals.
R030466	LOT 17, STAR MOUNTAIN RANCH SUBDIVISION	Mixed Use	\$1,021,780	Mixed Use	\$748,190	CN	NBHD 811750: change from 1.65 to 1.2 multiplier from appeals.
R030467	LOT 18, STAR MOUNTAIN RANCH SUBDIVISION	Mixed Use	\$689,750	Mixed Use	\$538,960	CN	NBHD 811750: change from 1.65 to 1.2 multiplier from appeals.
R030471	LOT 22, STAR MOUNTAIN RANCH SUBDIVISION	Mixed Use	\$310,280	Mixed Use	\$263,010	CN	NBHD 811750: change from 1.65 to 1.2 multiplier from appeals.
R030472	LOT 23, STAR MOUNTAIN RANCH SUBDIVISION	Mixed Use	\$988,150	Mixed Use	\$755,970	CN	NBHD 811750: change from 1.65 to 1.2 multiplier from appeals.
R030473	LOT 24, STAR MOUNTAIN RANCH SUBDIVISION	Mixed Use	\$1,091,820	Mixed Use	\$831,370	CN	NBHD 811750: change from 1.65 to 1.2 multiplier from appeals.
R030474	LOT 25, STAR MOUNTAIN RANCH SUBDIVISION	Mixed Use	\$885,980	Mixed Use	\$681,660	CN	NBHD 811750: change from 1.65 to 1.2 multiplier from appeals.
R030475	LOT 26, STAR MOUNTAIN RANCH SUBDIVISION	Mixed Use	\$448,350	Mixed Use	\$363,390	CN	NBHD 811750: change from 1.65 to 1.2 multiplier from appeals.
R030476	LOT 27, STAR MOUNTAIN RANCH SUBDIVISION	Mixed Use	\$988,480	Mixed Use	\$756,210	CN	NBHD 811750: change from 1.65 to 1.2 multiplier from appeals.

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R030478	LOT 29, STAR MOUNTAIN RANCH SUBDIVISION	Mixed Use	\$1,422,630	Mixed Use	\$1,072,030	CN	NBHD 811750: change from 1.65 to 1.2 multiplier from appeals.
R030479	LOT 30, STAR MOUNTAIN RANCH SUBDIVISION	Mixed Use	\$1,372,280	Mixed Use	\$1,035,360	CN	NBHD 811750: change from 1.65 to 1.2 multiplier from appeals.
R030480	LOT 31, STAR MOUNTAIN RANCH SUBDIVISION	Mixed Use	\$520,890	Mixed Use	\$416,150	CN	NBHD 811750: change from 1.65 to 1.2 multiplier from appeals.
R005940	UNIT 1, BLDG L, CRESTED MOUNTAIN NORTH CONDOMINIUMS, MT CRESTED BUTTE	Residential	\$1,024,920	Residential	\$788,400	AC	Corrected exterior building condition from Very Good to Good - inconsistent between sales and some other units.
R027163	UNIT 2, BLDG L, CRESTED MOUNTAIN NORTH CONDOMINIUMS, MT CRESTED BUTTE	Residential	\$849,620	Residential	\$653,550	AC	Corrected exterior building condition from Very Good to Good - inconsistent between sales and some other units.
R005942	UNIT 3, BLDG L, CRESTED MOUNTAIN NORTH CONDOMINIUMS, MT CRESTED BUTTE	Residential	\$1,034,500	Residential	\$795,770	AC	Corrected exterior building condition from Very Good to Good - inconsistent between sales and some other units.
R005944	UNIT 5, BLDG L, CRESTED MOUNTAIN NORTH CONDOMINIUMS, MT CRESTED BUTTE	Residential	\$871,110	Residential	\$670,090	AC	Corrected exterior building condition from Very Good to Good - inconsistent between sales and some other units.
R005948	UNIT 9, BLDG L, CRESTED MOUNTAIN NORTH CONDOMINIUMS, MT CRESTED BUTTE	Residential	\$1,017,910	Residential	\$783,010	AC	Corrected exterior building condition from Very Good to Good - inconsistent between sales and some other units.
R015573	LOT S-20, SKYLAND SUBDIVISION	Vacant	\$643,800	Vacant	\$592,000	MM	LEA 61450: Land value should have been \$320,000, not \$348,000. Corrected vacant account.
R015533	LOT S-1, SKYLAND SUBDIVISION	Vacant	\$315,000	Vacant	\$265,000	MM	LEA 61540: Land value should have been \$212,000, not \$252,000. Corrected vacant accounts.
R015532	LOT S-2, SKYLAND SUBDIVISION	Vacant	\$315,000	Vacant	\$265,000	MM	LEA 61540: Land value should have been \$212,000, not \$252,000. Corrected vacant accounts.
R015531	LOT S-3, SKYLAND SUBDIVISION	Vacant	\$315,000	Vacant	\$265,000	MM	LEA 61540: Land value should have been \$212,000, not \$252,000. Corrected vacant accounts.
R015515	LOT S-4, SKYLAND SUBDIVISION	Vacant	\$239,400	Vacant	\$201,400	MM	LEA 61540: Land value should have been \$212,000, not \$252,000. Corrected vacant accounts.
R015516	LOT S-5, SKYLAND SUBDIVISION	Vacant	\$340,200	Vacant	\$286,200	MM	LEA 61540: Land value should have been \$212,000, not \$252,000. Corrected vacant accounts.
R015519	LOT S-8, SKYLAND SUBDIVISION	Vacant	\$214,200	Vacant	\$180,200	MM	LEA 61540: Land value should have been \$212,000, not \$252,000. Corrected vacant accounts.
R015521	LOT S-43, SKYLAND SUBDIVISION	Vacant	\$264,600	Vacant	\$222,600	MM	LEA 61540: Land value should have been \$212,000, not \$252,000. Corrected vacant accounts.
R032588	LOT S-87, SKYLAND SUBDIVISION	Vacant	\$315,000	Vacant	\$265,000	MM	LEA 61540: Land value should have been \$212,000, not \$252,000. Corrected vacant accounts.
R032587	LOT S-88, SKYLAND SUBDIVISION	Vacant	\$315,000	Vacant	\$265,000	MM	LEA 61540: Land value should have been \$212,000, not \$252,000. Corrected vacant accounts.
R030027	UNDIVIDED 20% INTEREST IN: YELLOW JACKET LODE MINING CLAIM, SURVEY #4799, TIN CUP MINING DISTRICT	Vacant	\$4,040	Vacant	\$3,800	CN	Partial interest account with wrong inventory: <i>No Vehicular Without Proximity</i> , not <i>No Vehicular with Proximity</i>

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R033171	UNDIVIDED 40% INTEREST IN: YELLOW JACKET LODE MINING CLAIM, SURVEY #4799, TIN CUP MINING DISTRICT	Vacant	\$8,080	Vacant	\$7,600	CN	Partial interest account with wrong inventory: <i>No Vehicular Without Proximity</i> , not <i>No Vehicular with Proximity</i>
R071466	UNDIVIDED 20% INTEREST IN: YELLOW JACKET LODE MINING CLAIM, SURVEY #4799, TIN CUP MINING DISTRICT	Vacant	\$4,040	Vacant	\$3,800	CN	Partial interest account with wrong inventory: <i>No Vehicular Without Proximity</i> , not <i>No Vehicular with Proximity</i>
R040089	UNDIVIDED 25% INTEREST IN: HUDSON & ELGIN LODE MINING CLAIMS, SURVEY #6165, TIN CUP MINING DISTRICT	Vacant	\$5,960	Vacant	\$5,220	CN	Partial interest account with wrong inventory. Updated to match correct account.
R040090	UNDIVIDED 25% INTEREST IN: HUDSON & ELGIN LODE MINING CLAIMS, SURVEY #6165, TIN CUP MINING DISTRICT	Vacant	\$5,960	Vacant	\$5,220	CN	Partial interest account with wrong inventory. Updated to match correct account.
R033542	UNDIVIDED 16.67% INTEREST IN: NASH, CONTENTION, BEARDSLEY & CARBONATE LODE MINING CLAIMS, SURVEY #7052, TIN CUP MINING DISTRICT	Vacant	\$15,840	Vacant	\$13,470	CN	Partial interest account with wrong inventory. Updated to match correct account.
R043637	UNDIVIDED 50% INTEREST IN: POLAR STAR LODE MINING CLAIM, SURVEY #8567, ROCK CREEK MINING DISTRICT	Vacant	\$6,060	Vacant	\$5,700	CN	Partial interest account with wrong inventory. Updated to match correct account.
R028034	UNDIVIDED 25% INTEREST IN: YELM LODE MINING CLAIM SURVEY #7106, ROCK CREEK MINING DISTRICT	Vacant	\$3,300	Vacant	\$2,310	CN	Partial interest account with wrong inventory. Updated to match correct account.
R028040	UNDIVIDED 25% INTEREST IN: YELM LODE MINING CLAIM SURVEY #7106, ROCK CREEK MINING DISTRICT	Vacant	\$3,300	Vacant	\$2,310	CN	Partial interest account with wrong inventory. Updated to match correct account.
R040306	UNDIVIDED 75% INTEREST IN: J A GARFIELD LODE MINING CLAIM, SURVEY #18806, ROCK CREEK MINING DISTRICT	Vacant	\$12,340	Vacant	\$8,640	CN	Partial interest account with wrong inventory. Updated to match correct account.
R026855	UNDIVIDED 25% INTEREST IN: DIADEMA LODE MINING CLAIM, SURVEY #12166, ROCK CREEK MINING DISTRICT	Vacant	\$1,020	Vacant	\$720	CN	Partial interest account with wrong inventory. Updated to match correct account.
R011358	UNDIVIDED 2% INTEREST IN: CAVERN LODE MINING CLAIM, SURVEY #2816, ROCK CREEK MINING DISTRICT	Vacant	\$290	Vacant	\$190	CN	Partial interest account with wrong inventory. Updated to match correct account.
R043633	UNDIVIDED 50% INTEREST IN: LOTS 1-4 & 37-40, BLOCK 28, SCHOFIELD TOWNSITE	Vacant	\$21,200	Vacant	\$16,540	CN	Partial interest account with wrong LEA.

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R072841	UNIT 3, ELCHO IV TOWNHOMES, CRESTED BUTTE SOUTH	Residential	\$741,310	Residential	\$550,000	MM	Elcho IV Townhomes: Adjust R072841 & R072844 to match CBOE# 9 - R072842 & CBOE #43 - R072845
R072844	UNIT 1, ELCHO IV TOWNHOMES, CRESTED BUTTE SOUTH	Residential	\$741,310	Residential	\$550,000	MM	Elcho IV Townhomes: Adjust R072841 & R072844 to match CBOE# 9 - R072842 & CBOE #43 - R072845
R043580	LOT 54, WILDHORSE AT PROSPECT SUBDIVISION	Residential	\$1,349,880	Residential	\$1,076,460	MM	Wildhorse at Prospect: 3/6 interior duplex buildings were appeals. Reduction of 25% to the improvement.
R043579	LOT 53, WILDHORSE AT PROSPECT SUBDIVISION	Residential	\$1,281,420	Residential	\$1,025,110	MM	Wildhorse at Prospect: 3/6 interior duplex buildings were appeals. Reduction of 25% to the improvement.
R043577	LOT 52, WILDHORSE AT PROSPECT SUBDIVISION	Residential	\$1,281,420	Residential	\$1,024,110	MM	Wildhorse at Prospect: 3/6 interior duplex buildings were appeals. Reduction of 25% to the improvement.
R010282	IMPROVEMENT ONLY: ON PALISADES RETREAT CLUB LAND, 48.18 ACRES IN SECTION 35, TOWNSHIP 50N, RANGE 1W	Residential	\$83,290	Residential	\$74,180	CN	Low quality structure in PRT. We adjusted two accounts under appeal at CBOE with low quality.
R010276	IMPROVEMENT ONLY: ON PALISADES RETREAT CLUB LAND, 48.18 ACRES IN SECTION 35, TOWNSHIP 50N, RANGE 1W	Residential	\$115,560	Residential	\$92,290	CN	Low quality structure in PRT. We adjusted two accounts under appeal at CBOE with low quality.
R011568	35 AC IN LOT 6, SEC 6 48N3W	Residential	\$361,350	Residential	\$341,910	AC	Correction: in 2018, year built was changed inadvertently changed from 2007 to 2017. Changed back and will abate two years.
R005102	LOT 16, CHALET VILLAGE SUBDIVISION, ADDITION NO. 6	Residential	\$1,832,990	Residential	\$1,039,810	MM	Per Mt CB building inspection - energy/insulation was approved 10/27/2020, percent complete should have been only 50% for year 2021. MM discovered this when checking their neighbor R005101 and during physical inspection on 6/30/21 & was able to talk to the owners. The DTG also has a living area & should be imp #2
R003011	UNIT 4, FLORESTA CONDOMINIUMS, CRESTED BUTTE	Residential	\$519,380	Residential	\$448,750	AC	Other five units appealed - changed exterior condition to below average, condo type to triplex, interior quality to fair (with 0.8 for below average condition)
R041111	TRACT 2, BLOCK 73, VERZUH RANCH ANNEXATION, CRESTED BUTTE	Residential	\$837,350	Residential	\$766,590	AC	Deed restricted override - imp 2 should have had no value
R032274	UNIT A, SOLSTICE CONDOMINIUMS, CRESTED BUTTE	Residential	\$386,440	Residential	\$338,190	AC	Deed restricted - capped - Saddle Ridge HOA
R032276	UNIT C, SOLSTICE CONDOMINIUMS, CRESTED BUTTE	Residential	\$263,490	Residential	\$227,630	AC	Deed restricted - capped - Saddle Ridge HOA
R042856	UNIT A, REDWELL TOWNHOUSES, CRESTED BUTTE	Residential	\$348,290	Residential	\$213,540	AC	Wrong capped price calc from Town of CB. William initiated 2019/2020 abatement.
R002973	UNIT 6, BLDG A, SLATE RIVER CONDOMINIUMS, CRESTED BUTTE	Residential	\$300,120	Residential	\$270,100	AC	Deed-restricted - no cap
R027703	UNIT A, FAUST CONDOMINIUMS, CRESTED BUTTE	Residential	\$780,750	Residential	\$618,770	AC	This is a condo, not a townhome. Abate two years.

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R011417	Site 41, MASDEN LAKE FORK COVE SUBDIVISION	Residential	\$272,480	Residential	\$272,480	CN	Discovered basement area is not finished during sale physical.
R073109	LOT 27, BLOCK 29, CRESTED BUTTE SOUTH SUBDIVISION	Vacant	\$43,060	Residential	\$43,060	AC	Should have been contiguous res based on cluster with R015044.
R003714	LOTS 17-20, BLOCK 37, PITKIN	Vacant	\$62,610	Vacant	\$59,630	KM	Removed <i>Well Installed</i> attribute
R003714	LOTS 17-20, BLOCK 37, PITKIN	Vacant	\$62,610	Vacant	\$59,630	AC	Well Installed attribute incorrectly applied.
R044624	9.102 ACRES IN SECTION 11, TOWNSHIP 45N, RANGE 4W	Agricultural	\$650	Vacant	\$50,510	KM	Confirmed with Lessee that this property is not fenced and not grazed. Owner is expecting classification change. Although property is under lease, there is not fence along highway and lessee has not grazed the area.
P070416	PP: LEASED EQUIPMENT - SOMERSET (703)	Personal Property	\$280	Personal Property	\$0	VH	Remove leased equipment which was disposed of prior to January 1st 2021
P027813	PP: LEASED EQUIPMENT - GUNNISON (100)	Personal Property	\$237,010	Personal Property	\$184,890	VH	Remove leased equipment which was disposed of prior to January 1st 2021