

**GUNNISON COUNTY BOARD OF EQUALIZATION  
MEETING MINUTES  
October 31, 2023**

The October 31, 2023 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	Walter Sorrentino, CBOE Hearing Officer
Elizabeth Smith, Vice-Chairperson	Katherine Haase, Deputy County Clerk
Laura Puckett Daniels, Commissioner	Others Present as Listed in Text
Alex San Filippo-Rosser, Assistant County Attorney	

**CALL TO ORDER:** Chairperson Houck called the Gunnison County Board of Equalization meeting to order at 8:31 am. Assessor Kristy McFarland, Hearing Officer Walter Sorrentino and Co-Deputy Assessor for Appraisal Alexandra Cohen were present for discussion.

Commissioner Houck thanked the Assessor's Office and Hearing Officer Walter Sorrentino for all their preparation, attendance at hearings, and provision of expert guidance and recommendations. The Board agreed to approve the appeals via one motion after all discussion had taken place. Commissioner Smith requested discussion about appeals such as #53 (R005410) and #99 (R017456), more specifically related to how the Board should approach these types of appeals. In both instances, the Assessor's adjusted recommendations represented lower valuations than what was requested by the petitioners. HO Sorrentino explained that the petitioners know their properties better than anyone else, so he allowed the petitioners' stated values to be upheld, though he agreed to let the Board decide. Commissioner Smith noted that following the Assessor's reconsidered value may provide consistency in these types of appeals. Commissioner Puckett Daniels offered that allowing HO Sorrentino's valuations to stand may also provide a sound approach since that approach takes into consideration the detailed conversations that HO Sorrentino has had with the petitioners. Commissioner Houck noted that he was comfortable accepting HO Sorrentino's suggested values and felt that the petitioners would be okay with doing so.

Commissioner Puckett Daniels stated that there were some appeals where HO Sorrentino accepted the Notice of Determination (NOD) value instead of the Assessor's recommended value, and she asked for an explanation of how he arrived at his decisions. She provided appeal #2 as an example, which was heard on 10/19/23. The NOD value was \$255,820, the Assessor's recommended value was \$243,030, and the petitioner's requested value was \$125,000. It was agreed that there may be errors in the spreadsheet supplied to the Board, but that the hearing records were correct and would be relied upon today. ACA San Filippo-Rosser explained that, if a petition is denied, the valuation would remain the same as the Assessor's recommendation. **Moved** by Smith, seconded by Commissioner Puckett Daniels to accept the Hearing Officer recommendations for property appeals to the CBOE as they are presented on the agenda and in the so stated documents today. ACA San Filippo-Rosser added that the approval would signify the granting, or denial, or denial in part of the petitions. The amendment to the motion was accepted. Motion carried unanimously.

**ASSESSOR RECOMMENDATIONS FOR CHANGES TO PROPERTIES NOT APPEALED TO THE CBOE:** Assessor McFarland noted that property owners may or may not be aware that their property values were going to be decreased, and that the decisions were made based on evidence brought forward during the CBOE period. The property owners will each receive a letter from the CBOE that outlines any changes.

**RECESS:** Commissioner Houck recessed the meeting from 8:57 until 9:18 am for ACA San Filippo-Rosser and the CBOE to evaluate the applicable Colorado State Statute as it relates to how the CBOE could approve these identified areas of change.

After Commissioner Houck resumed the meeting, ACA San Filippo-Rosser read the statute language out loud. He also noted that, even though there was no petitioner appeal filed, the CBOE has the jurisdiction to approve these changes and he will assist in notifying the property owners.

Assessor McFarland stated that all proposed corrections were related to errors that were discovered after the NODs were mailed to property owners. Thus, her office has no authority to further change values without the CBOE's approval. All but one instance equated to a reduction in property value.

CDAACohen provided basic information about some of the reasons for the proposed changes. For example, a few Crested Butte area properties were found to be deed restricted, some other properties were determined to not have utilities or views that were comparable to their neighboring properties, and others had incorrect lot sizes.

An appeal was received and logged for R008243, but the owner later stated that they did not wish to appeal and that they only had a question about their property. During the communications, the Assessor's Office discovered that the construction of an addition was found to be complete. This update will result in a higher valuation of \$325,550 for 2024, and CDAACohen asked the CBOE for a decision about whether or

not to also apply the correction to 2023. Commissioner Houck opined that people do know that addition completions change property values, so he did not take issue with raising the value to include the completed structure. Commissioner Smith and Commissioner Puckett Daniels agreed. It was noted that the property has erroneously been assessed at the lower value of \$157,990 for the last couple of years. ACA San Filippo-Rosser confirmed that the CBOE is authorized by statute to raise the value to the corrected level. **Moved** by Commissioner Puckett Daniels, seconded by Commissioner Smith to adopt the modified valuations as laid out in the Assessor recommendations for changes to properties not appealed to the CBOE under the authority granted to us by Colorado Revised Statute 39-8-102(1). Motion carried unanimously.

Commissioner Houck again thanked the Assessor’s Office and HO Sorrentino for all their work in bringing this information in front of the CBOE.

**ADJOURN:** Chairperson Houck adjourned the meeting of the Gunnison County Board of Equalization at 9:36 am.

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Jonathan Houck, Chairperson

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Elizabeth Smith, Vice-Chairperson

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Laura Puckett Daniels, Commissioner

Minutes Prepared By:

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Katherine Haase, Deputy County Clerk

Attest:

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Kathy Simillion, County Clerk