Received
County Adminstration
7/15/13

CBOE #49

2013 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: June 18, 2013
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
R030324	2013	606	3255-000-05-027

PROPERTY OWNER	LEGAL DESCRIPTION
VOIGT SARAH JANE EARLEY ETAL 366 ROSE ST CRAIG, CO 81625-1933	LOT 27 TRAPPERS CROSSING AT WILDCAT #612429

PROPERTY CLASSIFICATION	PROPERTY OWNER'S ESTIMATE OF VALUE	ASSESSOR'S VALUATION	
		ACTUAL VALUE PRIOR TO REVIEW	ACTUAL VALUE AFTER REVIEW
Vacant		200,500	200,500
TOTALS		$200,500	$200,500

The Assessor has carefully studied all the available information, giving particular attention to the specifics included on your protest. The Assessor's determination of value after review is based on the following:

The actual value of the property is determined by appropriate consideration of the approaches to appraisal set forth in § 39-1-103(5)(a), C.R.S.

Your purchase price is one of the sales in the array. In mass appraisal, all sales of similar properties are considered to establish value.

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 appeals is July 15.
The deadline for filing personal property appeals is July 20.

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.

APPEAL PROCEDURES

CBOE # 49

County Board of Equalization Hearings will be held from July 1 through August 5 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 **July 15 for real property** and on or before **July 20 for 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 August 5, § 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 September 12, § 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 a list of arbitrators, contact the County Commissioners at the address listed for the County Board of Equalization.

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.

PETITION TO COUNTY BOARD OF EQUALIZATION

What is your estimate of the property's value as of June 30, 2012? (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.)

$ 100,000.00

What is the basis for your estimate of value or your reason for requesting a review? (Please attach additional sheets as necessary and any supporting documentation, i.e., comparable sales, rent roll, original installed cost, appraisal, etc.)

ON APRIL 18, 2012 I PURCHASED THIS PROPERTY FOR $100,000.00
THIS PROPERTY HAD BEEN ON THE MARKET FOR OVER TWO YEARS.
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.

William O'Kelly	970 826 2014	7/1/13
Signature	Telephone	Number Date

*Attach letter of authorization signed by property owner.

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I would like to attend the hearing and request that it be schedule for August 5, 2013

If you have any questions, I can be reached during normal business hours at (970) 826-2014 or at home at (970) 824-5478.

Sincerely,

William L. Earley

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EXHIBIT B
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July 12, 2013

Gunnison County Board of Equalization
200 E. Virginia Ave
Gunnison, CO 81230

Re: Appeal of Assessor's Decision- Parcel 3255-000-05-027, Lot 27 Trappers Crossing at Wildcat (#612429)

Dear Board:

I am appealing the assessor's valuation of my property. The assessor has set it value at $200,500. I purchased this property on April 18, 2012 for the amount of $100,000. Prior to my purchase, this property had been on the market for approximately two and a half years with the asking price being lowered on several different occasions. I did not know, met or even talk to the sellers. Therefore, I think that I paid the actual market value of this property at this time. I think the assessor's value should be fairly close to the actual market value of the property. And since I purchased this property approximately ten weeks prior to the June 30, 2012 valuation date, it is extremely difficult for me to believe the property doubled in value in ten weeks.

I request that you provide me with the information and the methods used by the assessor to come up with the $200,500 valuation prior to my hearing date. I have provided my information to the assessor but they have not provided anything written information to me. It is difficult or impossible to argue against their conclusions if you do not know the process, method or information they used to reach their conclusion.

I had expected to receive a phone call or a letter with a discussion of how the $200,500 evaluation was made. Instead, I have received a form letter that tells me they have not changed their evaluation and almost nothing else. There was no new information or even an explanation of why my previous protest was discarded. I find this process to be extremely one sided and unfriendly to the property owner. It appears to be a bureaucratic process established to make it extremely difficult on the property owner and to maintain evaluations that are too high and not based on actual market prices. If the assessor had made a good argument to me that made sense I might not have to appeal their decision. But under the circumstances, I feel I must protect my legal rights to further appeal this valuation.

I have since called the assessor's office and discussed this evaluation. I was told that a lot was sold on 2/14/08 for $700,000 and it had been reduced to a price of $301,000. This lot sale and my lot was averaged together to come up with the $200,500. This value was assigned to all vacant lots in this subdivision. I think that these lots should be looked at individually. Some lots are worth more than others. In the case of Trapper's Crossing, the lots that are close to town or border the national forest have a higher value. Also, some lots are steeper than others and have less usable ground. My lot is one of those steep lots that is far up the hill and does not border forest service and therefore should have a lower evaluation. With these existing methods, my lot will always be evaluated at too high a price.

Mr. William L. Earley
366 Rose St
Craig, CO 81625

GRAND JUNCTION CO 815

CBOE # 49

12 JUL 2013 PM 1 T

Liberty
FOREVER

GUNNISON COUNTY BOARD OF EQUALIZATION
200 E. VIRGINIA AVE
GUNNISON, CO
81230