Received
County Administrator
7/15/13

CBOE #50

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 25, 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
R005795	2013	501	3177-261-12-004

PROPERTY OWNER	LEGAL DESCRIPTION
FRICK NEIL H REVOCABLE TRUST THE ETAL NEIL H FRICK TRUSTEE 18675 COUNTY ROAD 8 GULF SHORES, AL 36542-2536 AGENT: APPLETON, ELIZABETH P	UNIT B-2 CRESTED MOUNTAIN CONDOS #589910

PROPERTY CLASSIFICATION	PROPERTY OWNER'S ESTIMATE OF VALUE	ASSESSOR'S VALUATION	
		ACTUAL VALUE PRIOR TO REVIEW	ACTUAL VALUE AFTER REVIEW
Residential		421,780	421,780
TOTALS		$421,780	$421,780

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.

Sales of comparable properties support this value. Square footage of unit is correct.

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.

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APPEAL PROCEDURES

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.)

$ 397,000

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

SEE ATTACHED

ATTESTATION

I, the undersigned owner or agent* of the property identified above, affirm that the statements contained herein and on any attachments hereto are true and complete.

Signature	Telephone	Number Date
[signature]	251-955-5797	07/11/2013

*Attach letter of authorization signed by property owner.

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EXHIBIT A
Page 1 of 1

18675 County Rd 8
Gulf Shores, AL 36542

July 11, 1013

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

I am appealing our "2013 Real Property Notice of Determination".
Parcel No. 3177-261-12-004
Account No. R005795
Tax Area 501
Unit B-2 Crested Mountain Condo #589910
Residential

$421,780 Prior to Review
$421,780 After Review

"Values are most often determined by comparing your property with sales of properties that are similar in location, design, size, age, and other attributes. The value placed on your home for the years 2013 and 2014 is based on sales prior to June 30, 2012. This is known as the Sales Comparison, or Market Approach."

The above is an exact copy from your web site.

Our property (Crested Mountain B-2) should have be compared to Crested Mountain C-2 which sold for $397,000 fully furnished.
It's obvious the Assessor DID NOT DO THIS!
B-2 & C-2:

1. Are identical in age
2. Are identical in square footage
3. Are identical in location
4. Are identical in design
5. Are identical in other attributes

A very disappointed Tax Payer.

Neil H. Frick

CERTIFIED MAIL

18675 County Rd 8
Gulf Shores, AL 36542

7012 2210 0000 1088 2361

UNITED STATES POSTAL SERVICE

U.S. POSTAGE PAID
FOLEY, AL
36535
JUL 11, '13
AMOUNT
$6.31
00077697-07

1000

81230

CBOE #50

RETURN RECEIPT REQUESTED

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

81230224800