Received
County Adminstration
7/11/13

BOE # 38

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
R045431	2013	606	3177-350-01-036

PROPERTY OWNER	LEGAL DESCRIPTION
ESPOSITO DAVID A ETAL 5224 MASONBORO HARBOR DR WILMINGTON, NC 28409-4156	1.67 AC TR IN SE4NW4 (AKA TRACT A-2) SEC 35 13S86W #591017

PROPERTY CLASSIFICATION	PROPERTY OWNER'S ESTIMATE OF VALUE	ASSESSOR'S VALUATION	
		ACTUAL VALUE PRIOR TO REVIEW	ACTUAL VALUE AFTER REVIEW
Residential 2011-2012 Reduction with State 1,588,520 x 1000.25	1,491,650 1,491,650	2,906,250	2,906,250
TOTALS	1,491,650	$2,906,250	$2,906,250

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.

Appraisal supplied by the owner is beyond the time frame. Appraisal date = 6/30/2012

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.)

$1,491,650

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 accompanying documentation
2011-2012 value ~~next~~ adjacent house reduction after appeal
1,988,920 - 25% (497,230) = 1,491,650

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: [signature]
Telephone: 970-612-3795
Number Date: 07/08/2013

*Attach letter of authorization signed by property owner.

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EXHIBIT A
Page 1 of 1

July 7, 2013

Dear County Board of Equalization,

Please consider this correspondence as a formal request to appeal the assessor's valuation on my residence Acct # R045431. As you will see, based on the information available from the county assessor's office, that despite an average 21% reduction (from 2012 values) in actual valuation of houses in the Gothic corridor for 2013, my property value increased 46%. While I am honored that the county really likes my house, the inconsistency is glaring and I am unable to find any method to support the value. In fact, my neighbor Acct# R012836, successfully appealed his 44% increase resulting in a 25% reduction from his 2012 value.

I have enclosed the above referenced data. I am available by phone anytime and will be in the area form 7/20-8/2.

Thanks

Dave Esposito 910 612 3795

4 pages

Property Valuation Comparison -- Gothic Corridor and Nearby

Corridor				
Camille Miles	2012	2013	Difference ($)	Difference (%)
http://qpublic6.qpublic.n	844,310	652,110	-192,200	-23%
Donnell				
http://qpublic6.qpublic.n	646,480	569,850	-76,630	-12%
Sears				
http://qpublic6.qpublic.n	880,960	644,070	-236,890	-27%
Johnson				
http://qpublic6.qpublic.n	957,830	885,620	-72,210	-8%
Shomler				
http://qpublic6.qpublic.net/co_gunnison_display.php?KEY=317735001032&account=R012840	534,450	679,370	144,920	27%
Rozman				
http://qpublic6.qpublic.ne	387,180	414,760	27,580	7%
Average (excluding Agriculture)				-17%

Moon Ridge				
Knox				
http://qpublic6.qpublic.n	1,429,550	1,266,470	-163,080	-11%
Miller				
http://qpublic6.qpublic.n	1,115,070	795,070	-320,000	-29%
Hundley				
http://qpublic6.qpublic.n	1,331,490	933,030	-398,460	-30%
Truettner				
http://qpublic6.qpublic.n	1,576,280	2,000,540	424,260	27%
Brown				
http://qpublic6.qpublic.n	1,908,140	1,505,010	-403,130	-21%
Rosenblatt				
http://qpublic6.qpublic.n	1,109,540	862,670	-246,870	-22%
Moon Ridge Ranch				
http://qpublic6.qpublic.n	1,458,940	1,335,100	-123,840	-8%
Hall				
http://qpublic6.qpublic.n	1,178,800	908,620	-270,180	-23%
Sonora Holdings				
http://qpublic6.qpublic.n	849,310	648,090	-201,220	-24%
Average (excluding Agriculture)				-17%
Average without outlier				-23%
Glacier Lilly				
Solari				

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Esposito • 5224 Masonboro Harbour Drive • Wilmington, NC 28409

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Gunnison County Board of Equalization
200 E Virginia Ave
Gunnison, Colorado 81230

1st NOTICE
2nd NOTICE
RETURN

81230-2248