Received
County Adminstration
7/11/13

2013 REAL PROPERTY NOTICE OF DETERMINATION

CBOE #39

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
R009488	2013	601	3519-000-00-070

PROPERTY OWNER	LEGAL DESCRIPTION
FRENCH JENNIFER LYNN REVOCABLE TRUST 1 FRENCH HILL RD MORRILTON, AR 72110-9255	40A SE4SW4. ORIGINAL SURVEY SEC 29 51N2E #528053

PROPERTY CLASSIFICATION	PROPERTY OWNER'S ESTIMATE OF VALUE	ASSESSOR'S VALUATION	
		ACTUAL VALUE PRIOR TO REVIEW	ACTUAL VALUE AFTER REVIEW
Residential		454,910	454,910
TOTALS		$454,910	$454,910

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 propcrties support this value. Some of the comparable sales provided by owner were agricultural sales and not applicable.

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.

RECEIVED
JUL 11 2013
Buisman
COUNTY ATTORNEY
cc: Admin

CBOE #39

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.)

$279,690.00

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.)

SEE ATTACHED DOCUMENTATION PAGES 1+2

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.

Jennifer Friend	501 354 2113	7-10-2013
Signature	Telephone	Number Date

*Attach letter of authorization signed by property owner.

JENNIFER LYNN REV TRUST #1
R009488

CBOE #39
EXHIBIT A
Page 1 of 2

SUPPORTING DOCUMENTATION FOR APPEAL PROCEDURES JULY 10, 2013

RECEIVED
JUL 11 2013
COUNTY ATTORNEY

REF: GUNNISON COUNTY 2013 REAL PROPERTY NOTICE OF DETERMINATION

1. COMPARABLES #1, 2, 3 USED BY COUNTY ARE FOR LOG CONSTRUCTION. SUBJECT PROPERTY IS FRAME CONSTRUCTION WITH 1X10 SIDING
2. ONLY 2 COMPARABLES LISTED ARE WITHIN THE 2 YEAR SPAN. INDICATING A DEPRESSED MARKET AND LOW PROPERTY VALUES
3. LOCAL FIRE DEPARTMENT WITHIN 5 MINUTES OF 2 COMPARABLES #2 & 3
4. COUNTY ROAD HAS GRAVEL SURFACING TO COMPARABLE #2 & 3 AND ARE WITHIN AN AVERAGE OF 3 MILES TO ASPHALT HIGHWAY. SUBJECT PROPERTY IS 12 MILES OF DIRT ROAD MAINTAINED ONCE IN LAST 3 YEARS. SOME GRAVEL SURFACING FIRST 3 MILES
5. COMPARABLES #2 & 3 ARE ON GRID CONSISTING OF TELEPHONE + ELECTRICAL POWER, SUBJECT PROPERTY IS OFF GRID USING SOLAR POWER, SPORADIC CELL PHONE SERVICE
   COMPARABLE #1 IS OFF GRID
6. COMPARABLES #2 & 3 HAVE LIVE CREEKS RUNNING THROUGH PROPERTIES. SUBJECT PROPERTY + COMPARABLE #1 DOES NOT.

JENNIFER LYNN REV. TRUST

R009488

CBOE #39 #2

EXHIBIT A
Page 2 of 2

7. SUBJECT PROPERTY HAS NO COUNTY SERVICES WITH IN ONE HOUR DRIVE
8. CURRENT COUNTY ASSESSMENT REFLECTS CHANGES IN GUNNISON HIGHLAND PROPERTIES RANGING FROM A 21% DECREASE TO SUBJECT PROPERTY 61% INCREASE
9. PLEASE REFERENCE DOCUMENTATION PREVIOUSLY SUBMITTED TO KRISTY MCFARLAND DATED MAY 22, 2013