Received
County Adminstration
7/2/2013

CBOE # 22

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
R041108	2013	200	3255-022-80-004

AGENT	LEGAL DESCRIPTION
LEINSDORF, DAVID PO BOX 187 CRESTED BUTTE, CO 81224-0187 OWNER: VERZUH RANCH INC	TRACT 4 BLK 74 VERZUH RANCH ANNEXATION #504288

PROPERTY CLASSIFICATION		PROPERTY OWNER'S ESTIMATE OF VALUE	ASSESSOR'S VALUATION	
			ACTUAL VALUE PRIOR TO REVIEW	ACTUAL VALUE AFTER REVIEW
Vacant			703,130	703,130
	TOTALS		$703,130	$703,130

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.

Agent is comparing subject vacant parcels to improved parcels. Comparison is 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.

CBOE # 22

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.)

$ 450,000

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 May 14, 2013 letter and enclosure.

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]	349-6111	7/2/13

*Attach letter of authorization signed by property owner.

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7/2/2013

CBOE #9-27

EXHIBIT A
Page 1 of 2

DAVID LEINSDORF
ATTORNEY AT LAW

P.O. BOX 187, 215 ELK AVENUE
CRESTED BUTTE, CO 81224-0187
EMAIL: david81224@gmail.com

TELEPHONE: (970) 349-6111
FACSIMILE: (970) 349-6243

July 2, 2013

Ms. Bobbie Lucero
Administrative Assistant
Gunnison County Board of Equalization
Gunnison County Courthouse
200 East Virginia
Gunnison, CO 81230

By Courier

Re: Petitions to the County Board of Equalization

Dear Bobbie,

Following up on yesterday's telephone conversation, I have enclosed the following Petitions to the Gunnison County Board of Equalization:

Property Owner	Account No(s).	Property Description
1. Joan B. Atkinson	R030330	Lot 32A Trappers Crossing at Wildcat
2. Gerald & Carolyn Roach Revocable Living Trust	R043090	Unit 569 Grand Lodge, Crested Butte Resort Condominiums
	R043092	Unit 571 Grand Lodge, Crested Butte Resort Condominiums
3. Verzuh Ranch, Inc.	R041059	Tract 1, Block 70, Verzuh Ranch Annexation
	R041060	Tract 2, Block 70, Verzuh Ranch Annexation
	R041061	Tract 3, Block 70, Verzuh Ranch Annexation
	R041071	Tract 2, Block 71, Verzuh Ranch Annexation
	R041072	Tract 3, Block 71, Verzuh Ranch Annexation
	R041100	Tract 1, Block 75, Verzuh Ranch Annexation
	R041102	Tract 3, Block 75, Verzuh Ranch Annexation
	R041104	Tract 5, Block 75, Verzuh Ranch Annexation
	R041106	Tract 2, Block 74, Verzuh Ranch Annexation
	R041107	Tract 3, Block 74, Verzuh Ranch Annexation
	R041108	Tract 4, Block 74, Verzuh Ranch Annexation
4. David M. Weekley	R041996	Lot C-30, Prospect at Mt. Crested Butte, Phase 1
5. Sherman Street Holdings, LLC	R031587	Lot 32, Kapushion Subdivision, Town of Crested Butte
	R003150	Lots 25 and 26, Block 20, Town of Crested Butte

CBOE #9-21

EXHIBIT A
Page 2 of 2

6. David Leinsdorf	R003550	Unit 5, Elk Avenue Building, Town of Crested Butte
7. David and Sandra Leinsdorf and Roger and Barbara Ross	R003413	Lots 19 through 24, Block 38, Town of Crested Butte

As we discussed, I would appreciate it if you would schedule all of these Petitions back to back on July 22, 2013 so that I have to make only one trip to Gunnison.

Many thanks.

Best regards,

David Leinsdorf

DL/aw

Enclosures: Petitions (19)

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CBOE # 12-22

EXHIBIT B
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DAVID LEINSDORF
ATTORNEY AT LAW

P.O. BOX 187, 215 ELK AVENUE
CRESTED BUTTE, CO 81224-0187
EMAIL: david81224@gmail.com

TELEPHONE: (970) 349-6111
FACSIMILE: (970) 349-6243

July 2, 2013

Gunnison County Board of Equalization
200 E. Virginia Avenue
Gunnison, Colorado 81230

BY COURIER

RE: Verzuh Ranch, Inc.
Verzuh Ranch Annexation
Account Numbers R041100, R041102, R041104, R041106, R041107, R041108, R041059, R041060, R041061, R041071, R041072

Dear Paula, Phil, and Jonathan:

With this letter I am transmitting eleven Petitions appealing the Assessor's Notices of Determination, which left unchanged the original actual values. The principal grounds for the Petitions are set forth in the enclosed May 14, 2013 letter.

Please do not schedule my Board of Equalization hearing on Thursday, July 25, when I have an appointment in Grand Junction. Since I am submitting all of my appeals simultaneously, I would appreciate it if you would schedule all my appeals consecutively on the same day.

Many thanks.

Best regards,

David Leinsdorf

DL/jmk

Enclosures: Petitions to County Board of Equalization (11)
May 14, 2013 letter

ec: Bill Lacy
Kristy McFarland

EXHIBIT 6 Page 1 of 1 CBOE # 12-22

DAVID LEINSDORF
ATTORNEY AT LAW

P.O. BOX 187, 215 ELK AVENUE
CRESTED BUTTE, CO 81224-0187
EMAIL: david81224@gmail.com

TELEPHONE: (970) 349-6111
FACSIMILE: (970) 349-6243

May 14, 2013

Mr. George Lickiss
Senior Appraiser / Analyst
Gunnison County Assessor's Office
221 N. Wisconsin Ave.
Gunnison, CO 81230

By Electronic Mail
(assessor@gunnisoncounty.org)

Re: Verzuh Ranch, Inc.
Verzuh Ranch Annexation
Account Numbers R041100, R041102, R041104, R041106, R041107, R041108, R041059, R041060, R041061, R041071, R041072

Dear George,

Enclosed is an email from Bill Lacy, President of Verzuh Ranch, Inc., authorizing me to protest valuations for all lots owned by Verzuh Ranch, Inc. We request that you reduce the Verzuh Ranch values from $62.50 per square foot to $48.00 per square foot, the same value per square foot that applies to most of the Kapushion lots. That would result in valuations of $513,000 for the 10,687.50 sf lots, $540,000 for the 11,250 sf lots and $547,200 for the 11,400 sf lots. The requested values are substantially above last year's values.

The Verzuh Ranch Annexation lots in question and the Kapushion Annexation lots, both in relatively recent annexations to the Town of Crested Butte, are all located on the Town perimeter and have protected unobstructed views. Although we have requested a reduction to $48.00 per square foot, there is actually a sound basis to go lower, to the same $450,000 per lot value that applies to more Kapushion lots than any other valuation. That is because in several important respects, the Kapushion lots are superior to the Verzuh lots, even though they are slightly smaller.

The Kapushion lots overlook the enormous riparian area of the Slate River floodplain which, in recognition of the extraordinary flora and wildlife habitat that exist adjacent to the Kapushion Annexation, has been preserved in perpetuity by a conservation easement. Additionally, the Kapushion lots have superior panoramic views of the mountains, ranging from Mt. Emmons to the west, Paradise Divide and Gothic Mountain to the northwest, the Elk Range to the north and Crested Butte Mountain to the northeast.

Accordingly, there is no reasonable basis to value Verzuh lots 30% higher per square foot than Kapushion lots. If anything, Verzuh lots should be less. All we ask is for parity.

If you have any questions about or want to discuss this matter, please let me know.

Thank you for your consideration.

Best regards,

David Leinsdorf

DL/aw

Enclosure: Email authorization

Ec: Bill Lacy

VERZUH RANCH INC.

CBOE #12-22 EXHIBIT D Page 1 of 1

May 10, 2013

David Leinsdorf, Attorney
215 Elk Avenue
Crested Butte, CO 81224

To whom it may concern,

Please allow this letter to serve as authorization for David Leinsdorf to protest the 2013 Real Property Notice of Valuation for all lots listed for Verzuh Ranch, Inc. as property owner.

If you have any question or concerns, please call 970-349-5010.

Sincerely,

Bill Lacy
Managing Member
Verzuh Ranch Inc.

P.O. Box 836 · Crested Butte, CO 81224 · 970-349-5010

CBOE # 12-22 EXHIBIT E Page 1 of 2

DAVID LEINSDORF
ATTORNEY AT LAW

P.O. BOX 187, 215 ELK AVENUE
CRESTED BUTTE, CO 81224-0187
EMAIL: david81224@gmail.com

TELEPHONE: (970) 349-6111
FACSIMILE: (970) 349-6243

May 14, 2013

Mr. George Lickiss
Senior Appraiser / Analyst
Gunnison County Assessor's Office
221 N. Wisconsin Ave.
Gunnison, CO 81230

By Electronic Mail
(assessor@gunnisoncounty.org)

Re: Verzuh Ranch, Inc.
Verzuh Ranch Annexation
Account Numbers R041100, R041102, R041104, R041106, R041107, R041108, R041059, R041060, R041061, R041071, R041072

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Accordingly, there is no reasonable basis to value Verzuh lots 30% higher per square foot than Kapushion lots. If anything, Verzuh lots should be less. All we ask is for parity.

If you have any questions about or want to discuss this matter, please let me know.

Thank you for your consideration.

Best regards,

David Leinsdorf

DL/aw

Enclosure: Email authorization

Ec: Bill Lacy

CBOE #12-22

EXHIBIT F
Page 1 of 1

VERZUH RANCH INC.

May 10, 2013

David Leinsdorf, Attorney
215 Elk Avenue
Crested Butte, CO 81224

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If you have any question or concerns, please call 970-349-5010.

Sincerely,

Bill Lacy
Managing Member
Verzuh Ranch Inc.

P.O. Box 836 · Crested Butte, CO 81224 · 970-349-5010