Received
County Adminstration
7/2/2013

CBOE # 9

2013 REAL PROPERTY NOTICE OF DETERMINATION

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
R030330	2013	606	3255-000-05-050

AGENT	LEGAL DESCRIPTION
LEINSDORF, DAVID PO BOX 187 CRESTED BUTTE, CO 81224-0187 OWNER: ATKINSON JOAN B	LOTS 32A TRAPPERS CROSSING AT WILDCAT B768 P507 #505600 PLAT #513452

PROPERTY CLASSIFICATION	PROPERTY OWNER'S ESTIMATE OF VALUE	ASSESSOR'S VALUATION	
		ACTUAL VALUE PRIOR TO REVIEW	ACTUAL VALUE AFTER REVIEW
Residential		1,380,180	1,380,180
TOTALS		$1,380,180	$1,380,180

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.

Looking at all sales in the array and not just one sale supports the assigned 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.

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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.)

$ 820,405

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 May 6, 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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EXHIBIT 4
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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

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

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EXHIBIT A
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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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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: Account No. R030330

Dear Paula, Phil, and Jonathan:

With this letter I am transmitting a Petition appealing the Assessor's Notice of Determination, which left unchanged the original actual value. The principal bases for the Petitions are set forth in the enclosed letter dated May 6, 2013.

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: Petition to County Board of Equalization
Letter

ec: Tom and Joan Atkinson
Kristy McFarland

CBOE # 9

EXHIBIT C
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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

May 6, 2013

Mr. George Lickiss
Gunnison County Assessor's Office
221 N. Wisconsin Street, Suite A
Gunnison, Colorado 81230

By Electronic Mail:
(assessor@gunnisoncounty.org)

RE: Joan B. Atkinson
Account No. R030330
Lot 32A, Trappers Crossing at Wildcat

Dear George:

Enclosed is an agent authorization from Joan B. Atkinson for me to protest the valuation on Lot 32A, Trappers Crossing at Wildcat. We request that you reduce the actual value from $1,380,180 to $820,405.

Our request is based principally on the January 19, 2012 sale of Lot 28, Trappers Crossing at Wildcat (Account No. R030325) for $800,000. The homes on Lot 32A and on Lot 28, both located in the same neighborhood, are similar in most respects. They were built within two years of each other by the same contractor, Tony Zimmerman. They are of comparable size and both have concrete foundations, rock and stucco exterior walls, multiple roof lines, good quality kitchen and bathroom cabinets, solid core doors, good quality electrical outlets and fixtures and good quality plumbing fixtures.

However, the Assessor rates the quality of construction for the Atkinson home (*very good)* higher than the Lot 28 home *(good)*. That is backward because, to the extent that the two homes differ in construction quality, the home on Lot 28 is substantially superior to the Atkinson home.

- The Lot 28 exterior walls are all rock on the front and both sides, with rock and stucco in back. The Atkinson exterior walls are mostly stucco, with only a few feet of rock.

- The Lot 28 home has custom granite countertops in the kitchen and master bath versus limestone and builder's "seconds" in the Atkinson home.

- The Lot 28 home has top-of-the-line quarter-sawn white oak floors downstairs and solid oak floors upstairs, compared with flagstone floors downstairs and white pine floors upstairs in the Atkinson home.

- The Lot 28 home has good fenestration, with double panes and quality frames and trim, while the Atkinson home has inferior fenestration, which has leaked for years. The Atkinsons are replacing several windows every year.

Accordingly, the Atkinson home should be valued below the Lot 28 home. If we back out the Assessor's $200,500 land value and apply the Lot 28 home's value per square foot (including the garage area at 50%), the Atkinson home would be reduced to $990,306. If we reduce the Atkinson home's quality of construction to *good*, the valuation would drop to $975,718. If we apply the January, 2012 sale price per square foot of the Lot 28 home to the Atkinson home, the valuation should be reduced to $820,405, which is what we are requesting.

If you have any questions about or require any additional information in connection with this protest, please let me know.

Many thanks.

Best regards,

David Leinsdorf

DL/jmk

Enclosure: Agent Authorization

Ec: Tom and Joan Atkinson

2013 REAL PROPERTY NOTICE OF VALUATION

Gunnison County
COLORADO

Kristy Garland
Gunnison County Assessor
221 N. Wisconsin St., Suite A
Gunnison, CO 81230

Date of Notice: May 1, 2013
Phone: (970) 641-1085
Fax: (970) 641-7920
Email: assessor@gunnisoncounty.org
Website: http://www.gunnisoncounty.org/assessor.html

CBOE # 9
EXHIBIT D
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ACCOUNT NUMBER	TAX YEAR	TAX AREA	PARCEL NUMBER
R030330	2013	606	3255-000-05-050

PROPERTY OWNER	LEGAL DESCRIPTION
9818 39 1/1 ATKINSON JOAN B 2543 E 33RD ST TULSA OK 74105-2300	LOTS 32A TRAPPERS CROSSING AT WILDCAT B7 68 P507 #505600 PLAT #513452

PROPERTY CLASSIFICATION	PRIOR YEAR ACTUAL VALUE as of June 30, 2010	CURRENT YEAR ACTUAL VALUE as of June 30, 2012	+ OR - CHANGE
Residential	1,411,750	1,380,180	-31,570
TOTALS	$1,411,750	$1,380,180	-$31,570

The tax bill you receive next January will be based on the current year actual value. If the Senior Citizen or Disabled Veteran Property Tax Exemption has been applied to your residential property, it is not reflected in the current year actual value shown above.

The following property characteristics are for the primary structure or land type. For a complete inventory listing, please visit the Gunnison County Assessor website. Please verify your inventory and contact us if any corrections are needed.

LAND

LAND DESCRIPTION	LAND TYPE	ACRES
Single Fam.Res.-Land	Residential	35.76

ELECTRICITY:	YES
SEWER:	ISDS SEPTIC SYSTEM INSTALLED
WATER:	WELL INSTALLED
SITE ACCESS:	YEAR ROUND
OTHER ATTRIBUTES:	

SUBDIVISION: TRAPPERS CROSSING AT WILDCAT

PRIMARY IMPROVEMENT

OCCUPANCY TYPE:	Single Family Residential
BUILDING DESCRIPTION:	Conventional
CONSTRUCTION QUALITY:	Very Good
EXTERIOR CONDITION:	Average
EFFECTIVE YEAR BUILT:	1996
PERCENT COMPLETE:	100%
ABOVE GRADE LIVING AREA:	4,256 sq ft
BASEMENT:	
GARAGE:	Built In: 960 sq ft
TOTAL IMPROVEMENTS ON ACCOUNT:	1
CONDOMINIUM:	

YOU HAVE THE RIGHT TO PROTEST THE CLASSIFICATION AND/OR VALUATION OF YOUR PROPERTY.

VALUATION INFORMATION

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Your property was valued as it existed on January 1 of the current year. The value of residential property is based on the market approach to value. Generally, the value of all other property is based on consideration of the market, cost, and income approaches to value. The appraisal data used to establish value is from the 18-month period ending June 30, 2012, § 39-1-104(10.2)(a), C.R.S. If insufficient data existed during the 18-month data gathering period, data from each preceding six-month period (up to a period of five years preceding June 30, 2012) may be utilized, § 39-1-104(10.2)(d), C.R.S.

Most property in Colorado is revalued every odd-numbered year § 39-1-104(10.2)(a), C.R.S. The assessment rate for residential property is projected to be 7.96%, § 39-1-104.2(3), C.R.S. A change in the projected residential assessment percentage is not grounds for protest or abatement of taxes, § 39-5-121(1), C.R.S. Generally, all other property, including vacant land, is assessed at 29%, § 39-1-104(1), C.R.S.

REAL PROPERTY PROTEST PROCEDURES

If you wish to protest, please include your estimate of property value as of June 30, 2012, and any additional documentation that you believe supports a change in the classification and/or valuation of your property.

BY EMAIL:

Written protests submitted by email must be date-stamped by the county server no later than June 1, § 39-5-122(2), C.R.S. Proof of receipt will be sent by return email – save this receipt for your records. ***WE RECOMMEND PROTESTING BY EMAIL FOR EXPEDIENCY AND TO CONSERVE RESOURCES:*** ***assessor@gunnisoncounty.org***

BY MAIL OR FAX:

Written protests must be postmarked or faxed no later than June 1, § 39-5-122(2), C.R.S. You may be required to prove that you mailed or faxed your protest on or before the June 1 deadline; therefore, we recommend that you retain proof of mailing or fax delivery confirmation receipt.

IN PERSON:

If you wish to protest in person, please call to set up an appointment: (970) 641-1085. You must appear in the office of the County Assessor no later than June 1, § 39-5-122(2), C.R.S. Hearings will be held at the Gunnison County Assessor's Office, located at 221 N. Wisconsin St, Gunnison, between 9 a.m. and 4 p.m.

If the date for filing any report, schedule, claim, tax return, statement, remittance, or other document falls on 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.

TO PRESERVE YOUR APPEAL RIGHTS, YOUR PROTEST MUST BE EITHER POSTMARKED OR RECEIVED BY THE ASSESSOR NO LATER THAN JUNE 1 – AFTER SUCH DATE, YOUR RIGHT TO PROTEST IS LOST.

You may use this form to begin the protest process; however, written correspondence with the same basic information will suffice. This form is not necessary to be able to protest and is provided for your convenience.

What is your estimate of the property's value as of June 30, 2012? $ 820,405

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, photos, rent roll, appraisal, etc.)

The Assessor must mail you a Notice of Determination ***on or before the last working day in June.*** *If you disagree with the Assessor's determination, or if you do not receive a Notice of Determination, you must submit a written appeal to the County Board of Equalization* **on or before July 15** *if you wish to continue your appeal, § 39-8-106(1)(a) and (3), C.R.S.*

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	Email Address	Date
Joan B. Atkinson			May 2, 2013

AGENT AUTHORIZATION - *only fill out this section if a person other than the owner will be appealing*

I, the undersigned owner of the property identified above, authorize the agent named below to act on my behalf in the property value appeal process for the tax year shown above. All protest communication will be mailed to agent.

DAVID LEINSDORF	Joan B. Atkinson — May 2, 2013
Agent's Name (Please Print)	Signature of Property Owner — Date
215 Elk Ave. / P. O. Box 187	Agent's Email Address david81224@gmail.com
Agent's Street Address	970 - 349 - 6111 / FAX 970-349-6243
Crested Butte, CO 81224-0187	
Agent's City, State, Zip	Agent's Telephone Number

04/30/13