Received
County Adminstration
7/2/2013

CBOE #10

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
R043090	2013	501	3177-261-35-107

AGENT	LEGAL DESCRIPTION
LEINSDORF, DAVID PO BOX 187 CRESTED BUTTE, CO 81224-0187 OWNER: ROACH GERALD & CAROLYN REV LIVING TRUST	UNIT 569 GRAND LODGE CRESTED BUTTE RESORT CONDOS #580033

PROPERTY CLASSIFICATION		PROPERTY OWNER'S ESTIMATE OF VALUE	ASSESSOR'S VALUATION	
			ACTUAL VALUE PRIOR TO REVIEW	ACTUAL VALUE AFTER REVIEW
Residential			89,680	89,680
	TOTALS		$89,680	$89,680

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 condominium units on the 5th floor of the complex to those on the 4th floor. 5th floor units are significantly higher in value than lower floors; sales of 5th floor units support this 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.

CBOE #10

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.)

$ 56,470

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 letter dated May 9, 2013 and enclosures

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
	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

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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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CBOE # 10
AND #11

EXHIBIT B
Page 1 of 1

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 Nos. R043090 and R043092

Dear Paula, Phil, and Jonathan:

With this letter I am transmitting two Petitions appealing the Assessor's Notices of Determination, which left unchanged the original actual values. The principal bases for the Petitions are set forth in the enclosed May 9, 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
May 9, 2013 letter

ec: Gerald and Carolyn Roach
Kristy McFarland

CBOE # 10

EXHIBIT C
Page 1 of 1

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 9, 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: Gerald and Carolyn Roach Revocable Living Trust
Account Nos. R043090 and R043092
Units 569 and 571, Grand Lodge Crested Butte Resort Condominiums

Dear George,

Enclosed are agent authorizations from Gerald R. Roach, Trustee of the Gerald and Carolyn Roach Revocable Living Trust. We request that you reduce the actual values of Unit 569 from $89,680 to $56,470 and Unit 571 from $104,230 to $65,620. The values requested are the same values the Assessor has placed on Units 469 and 471, which are also owned by the Gerald and Carolyn Roach Revocable Living Trust.

In support of this request, I must point out that the owner and parcel information in the Assessor's records regarding Units 569 and 571 is erroneous. The Assessor's records show the sale amount as $440,000 for each unit. In fact, as documented by the General Warranty Deed bearing Reception No. 580033, which is attached, the $440,000 consideration covered both Units 569 and 571.

Since Units 569 and 469 are both 442 sq. ft. and Units 571 and 471 are both 506 sq. ft., there is no rational reason for not reducing the values of Units 569 and 571 to the same values as Units 469 and 471, respectively.

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

Many thanks.

Best regards,

David Leinsdorf

DL/aw

Enclosures: Agent Authorizations (2)
General Warranty Deed (Rec. #580033)

Ec: Gerald R. Roach
Margaret Dethloff

VALUATION INFORMATION

Your property was valued as it existed on January 1 of the current year. The value of resident[illegible] 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? $ 56,470 (Unit 569)

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

AGENT AUTHORIZATION

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 Leinsdorff, Esq.
Agent's Name (Please Print)

P.O. Box 187
Agent's Street Address

Crested Butte, Co.
Agent's City, State, Zip

Gerald R Roark 5/3/13
Signature of Property Owner Date

Agent's Email Address

970. 349. 6111
Agent's Telephone Number

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EXHIBIT P
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VALUATION INFORMATION

BOE # 10

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.

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Page 1 of 1

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.

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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? $ 65,620 (Unit 571)

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

AGENT AUTHORIZATION

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 Leinsdorff, Esq.
Agent's Name (Please Print)

Gerald R Roach 5/3/13
Signature of Property Owner | Date

P.O. Box 187
Agent's Street Address

Agent's Email Address

Crested Butte, CO
Agent's City, State, Zip

970.349.6111
Agent's Telephone Number

S Dominguez Gunnison County 580033
11/02/2007 03:43 PM 1 of 2
488 R: $55.00 D: $44.00

CBOE # 10

EXHIBIT E
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GENERAL WARRANTY DEED

NEIL J. WATKO,

whose address is 408 Little Street
Sewickley, PA 15143

for good and valuable consideration, in hand paid, hereby sells and conveys to

GERALD AND CAROLYN ROACH REVOCABLE LIVING TRUST,

whose address is 1044 Memorial Village Drive
Houston, TX 77024-4454

the following real property in the County of Gunnison, and State of Colorado, to-wit:

> Resort Condominium Unit 569 and Resort Condominium Unit 571, THE GRAND LODGE CRESTED BUTTE RESORT CONDOMINIUMS, according to the Resort Condominium Map thereof, recorded on October 6, 2004 with Reception No. 546964, in the records of the Clerk and Recorder of the County of Gunnison, Colorado, and as defined and described in The Grand Lodge Crested Butte Resort Condominium Declaration recorded October 6, 2004 with Reception No. 546965 in said records, County of Gunnison, State of Colorado,

with all appurtenances, and warrants the title to same, subject to: the lien for 2007 and subsequent real property taxes and assessments; unpatented mining claims; water rights and claims or title to water; distribution utility easements; those specifically described rights of third parties not shown by the public records of which grantee has actual knowledge and which were accepted by grantee; inclusion of the property within any special taxing district; United States Patent recorded in Book 101 at Page 373; covenants, conditions, notations, restrictions, easements and rights of way for utility and other purposes as reserved on the Plat of the Lodge Sites Area bearing Reception No. 256818, in Affidavit of Correction of the Lodge Sites Area bearing Reception No. 365432, on Replat of Northern Lodge Sites bearing Reception No. 345913, and on Replat of Lodge Sites 5 and 6, Northern Lodge Sites, bearing Reception No. 476638; terms, provisions, options, rights of first refusal, covenants, conditions, restrictions, easements, charges, assessments and liens provided in the Protective Covenants for the Lodge Sites Area recorded in Book 458 at Page 47; Replat of Northern Lodge Sites Subdivision Agreement recorded in Book 635 at page 32; Easement Agreement recorded in Book 691 at page 69 and Amendment to Easement recorded in Book 725 at Page 144; Cross-Easement Agreement recorded in Book 725 at Page 147; Restrictive Covenant recorded in Book 725 at Page 156; Grant of Easement bearing Reception No. 486685; covenants, conditions, notations, restrictions, easements and rights of way for utility and other purposes as reserved on the Resort Condominium Map The Grand Lodge Crested Butte Resort Condominiums bearing Reception No. 546964 and the First Amendment to Commercial Condominium Map The Grand Lodge Crested Butte Commercial Condominium bearing Reception No. 567487; terms, provisions, options, rights of first refusal, covenants, conditions, restrictions, easements, charges, assessments and liens provided in The Grand Lodge Crested Butte Resort Condominium Declaration bearing Reception No. 546965; covenants, conditions, notations, restrictions, easements and rights of way for utility and other purposes as reserved on the Commercial Condominium Map The Grand Lodge Crested Butte Commercial Condominium bearing Reception No. 546966; terms, provisions, options, rights of first refusal, covenants, conditions, restrictions, easements, charges, assessments and liens provided in The Grand Lodge Crested Butte Commercial Condominium Declaration bearing Reception No. 546967 and The Grand Lodge Crested Butte Amended and Restated Commercial Condominium Declaration bearing Reception No. 567486; any taxes, fees, assessments, or charges by reason of inclusion of the subject property within the Mt. Crested Butte Water and Sanitation District and the

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EXHIBIT F
Page 1 of 1

Town of Mt. Crested Butte Special Improvement District; terms, conditions and restrictions set forth in Special Warranty Deeds bearing Reception Nos. 549113 and 549114.

Signed the 30th day of October, 2007.

Neil J. Watko

Neil J. Watko

STATE OF PA)
) ss.
COUNTY OF Allegheny)

The foregoing General Warranty Deed was acknowledged before me this 30th day of October, 2007, by Neil J. Watko.

Witness my hand and official seal. My commission expires:

Notary Public

COMMONWEALTH OF PENNSYLVANIA
Notarial Seal
Rose A. Rutkowski, Notary Public
Robinson Twp., Allegheny County
My Commission Expires Feb. 24, 2011
Pennsylvania Association of Notaries