Received
County Adminstration
6/27/2013

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 18, 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
R008055	2013	601	3435-000-00-071

PROPERTY OWNER	LEGAL DESCRIPTION
COSENTINO JOHN L ETAL 308 N 9TH ST APT 1 GUNNISON, CO 81230-3352	4.855 ACRES IN NW4NW4. SEC 25 15S85W, B753 P423 B792 P208 #512820

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PROPERTY CLASSIFICATION	PROPERTY OWNER'S ESTIMATE OF VALUE	ASSESSOR'S VALUATION	
		ACTUAL VALUE PRIOR TO REVIEW	ACTUAL VALUE AFTER REVIEW
Agricultural Land		910	910
Residential		326,330	326,330
TOTALS		$327,240	$327,240

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.

Since the house is not owner occupied, it is considered to be Non Intergral.

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 # 6

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.)

$190,050.00

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 statement

[redacted]

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	Date
[signature]	970 596 4440	June 27, 2013

*Attach letter of authorization signed by property owner.

CBOE # 6

EXHIBIT A
Page 1 of 1

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THE BASIS OF THE ESTIMATE OF VALUE AND THE REASON FOR REQUESTING A REVIEW IS SET FORTH AS FOLLOWS:

John Cosentino, owner of Gunnison County property parcel 3435-000-00-071, hereby certifies as follows:

The residential improvement is an integral part of the agricultural property and operation. The residential improvement is located 15 minutes from the residence of the owners and claimant. The claimant and owner of the property along with other workers accompanying the owner have regularly conducted, supervised and administered material aspects of the agricultural operation. This included but is not limited to grazing, fencing, ditching, irrigating the property and placement and location of the harvested hay. The implements used for said administration of said agricultural operation are located within the said residential improvement including a John Deere 5200 tractor that is housed in the garage of said residential improvement. The residential improvement is not occupied and not rented.

The definitions under CRS 39-1-102 (1) (B) states in part..... "(1) if an individual occupying the residential improvement either regularly conducts, supervises, or administers material aspects of the agricultural operation or is the spouse or a parent....."

It is this claimant's opinion that the legislature and the statute do not affirmatively state that the residential improvement has to be occupied to be an integral part of the operation. It is also this claimant's opinion that the legislature and the statute do not negatively state that if the residential improvement is not occupied by "a spouse or a parent, grandparents, sibling, or child of the individual" that it is immediately eliminated and excluded as an integral part of the agricultural operation.

Therefore, a fortiori, it is this claimant's opinion and conclusion that the residential improvement is an integral part of the agricultural operation and since the claimant is conducting those tasks set forth in the statute by and through the residual improvement, it must be concluded that the residential improvement is an "ancillary part of the operation."

The undersigned hereby certifies that the above information is true and accurate and based on the undersigned own personal knowledge.

J Cosentino

John Cosentino ..... 27 June 2013