Received
County Adminstration
7/1/2013

CBOE # 8

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
R043460	2013	602	4051-000-00-093

PROPERTY OWNER	LEGAL DESCRIPTION
NEWMAN ROBERT G 300 CONVENT ST STE 2200 SAN ANTONIO, TX 78205-3720	46.125 AC TRACT IN E2NE4 SEC 30 47N3W #558507 NEWMAN REPLAT & BOUNDARY LINE AGREEMENT #584003

PROPERTY CLASSIFICATION	PROPERTY OWNER'S ESTIMATE OF VALUE	ASSESSOR'S VALUATION	
		ACTUAL VALUE PRIOR TO REVIEW	ACTUAL VALUE AFTER REVIEW
Vacant		45,140	45,140
TOTALS		$45,140	$45,140

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 similar properties with steep slope 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 # 8

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.)

$ 29,600.00

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.) Please see attached materials

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.

Robert S. Neuman	210-270-7138	6/26/13
Signature	Telephone	Number Date

*Attach letter of authorization signed by property owner.

CBOE # 8

EXHIBIT A
Page 1 of 1

Robert G. Newman

300 Convent Street, Suite 2100 • San Antonio, Texas 78205-3792
E-mail : Robert.newman@nortonrosefulbright.com
Telephone: 210 270 7138 • Facsimile: 210 270 7205

June 26, 2013

VIA CERTIFIED MAIL – RRR

Certified Article Number
7160 3901 9849 2975 0950
SENDERS RECORD

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

Re: Account No. R043460 / Parcel No. 4051-000-00-093

Dear Board of Equalization:

Enclosed please find my petition to the County Board of Equalization to review my property valuation. I believe I have properly filled out the form. I have included materials, including photographs, maps, and prior materials from the taxing authority, as well as a prior Board of Equalization. I request an opportunity to discuss this matter with the Board of Equalization at its convenience. I will not be able to attend the hearing in person, and request the opportunity to do so telephonically.

Thank you in advance for your courtesies.

Very truly yours,

Robert G. Newman

RGN/sbc
Enclosures

79099813.1

CBOE # 8

EXHIBIT B
Page 1 of 1

Robert G. Newman

300 Convent Street, Suite 2100 • San Antonio, Texas 78205-3792
E-mail through 06/02/13: rnewman@fulbright.com
E-mail as of 06/03/13: Robert.newman@nortonrosefulbright.com
Telephone: 210 270 7138 • Facsimile: 210 270 7205

May 20, 2013

VIA CERTIFIED MAIL – RRR
AND E-MAIL (*assessor@gunnisoncounty.org*)

Certified Article Number
7160 3901 9849 2978 3866
SENDERS RECORD

Khristy McFarland
Gunnison County Tax Assessor
221 North Wisconsin Avenue, Suite A
Gunnison, CO 81230

Re: Account No. R043460 / Parcel No. 4051-000-00-093

Dear Ms. McFarland:

Please accept this letter as a protest of the property valuation. I have included the protest form, but wish to include additional evidence with the protest form.

In 2009 the Gunnison County Appraisal District raised the valuation of my property to $87,640.00. The prior year the property had been an agricultural valuation and, hence, doesn't provide any basis for valuation. I protested the value, and property value was lowered to $29,600.00. I was provided notice of this by letter of July 29, 2009, from the Gunnison County Board of Equalization. A copy of the letter is attached.

Despite the fact that property values in Gunnison County following the 2009 valuation have decreased, in 2012 the Gunnison County taxing authority raised the valuation of my property to $36,470.00. The conditions on the property had not changed since 2009, and although I believed this to be an unfair and unsupportable increase in the valuation, I did not protest that valuation. I was involved in court proceedings as trial counsel which prohibited my abilities to focus on this personal matter. Nevertheless, I have now received notice that the valuation of my property has been increased to $45,140.00. This is an increase in the valuation of my property since 2009 of over 50%. The fair market value remains, at best, the value agreed to and found by the Board of Equalization in 2009 -- that is $29,600.00. The condition of the property, including the grade, ruggedness, and lack of access, has not changed in any fashion. I include a copy of my 2009 protest, along with the photographs. The letter clearly indicates and lays out the condition of the property and the photographs provide evidence of same. I ask that the 2009 letter and photographs be accepted and utilized again in evaluating my property. Additionally, I have included additional photographs, as well as a topographical map showing the grade of the property in greater detail than I was able to provide in 2009. My lack of access in 2009 was due to the wet conditions of the spring and early summer of that year, which exacerbated the poor access issue.

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EXHIBIT U
Page 1 of 1

Topographic maps 1 and 2 show the general and then the specific location of the property at issue in this valuation. As can be seen from the gradient lines on the maps, the property is extremely steep. Photographs A, B, C, and D show a portion of the access road which is not on my property. As can be seen from the photographs, the grade is extremely steep in places. The impact of this steepness on the use of the tract is described below. Photograph E shows the grade of the road as it drops onto my property. I believe my property line to be halfway between the tree at the top of the hill in Photograph E and the front of the hood of the car. Photographs F, G, and H show the only relatively "buildable" spot on the property. If one were even able to obtain a building permit, this spot would be less than ½ acre in size. This spot would require extreme grading and leveling to even hope to be usable for construction. Where one would place a septic tank is unknown. There is no close electric service of any kind. As described below, the possibility of obtaining a building permit is virtually nil. More importantly, Photographs F, G, and H show the grade of the surrounding property, some of which is part of this tract. As can be seen, the grade of the property itself is consistent with the topographical map, i.e., very steep, rugged, and unusable for virtually anything. The property was described as desolate sage in 2009 by the taxing authority. I believe that description is just as correct now as it was then. These photographs, combined with the arguments and evidence and photographs submitted in 2009, clearly evidence that my property, at best, was properly appraised at $29,600.00 in 2009 just as it would be today.

The photographs that I have included show that the access road to the property is totally unpaved, not even graded, and extremely steep in areas. As you are aware, in order to even get a building permit in Gunnison County, you must have access to your property on a road whose grade is no greater than 10%. The grade of the road into my property in numerous areas exceeds 10% and, hence, would not be eligible for building permit without doing extensive work on the road. Furthermore, since this road is an easement, I would have to do extensive work on portions of the road which are not even on my property in order to get a building permit. Additional photographs which I have provided to you this year also show the extreme grade of the property. Again, this is an extreme expense which unquestionably drives the market value of the property down, and certainly does not justify an increase in valuation. Finally, the road is not wide enough for emergency vehicles, further prohibiting its use for any residence.

I am aware of no comparable sales of any property in Gunnison County with grade and access problems consistent with this property. I, therefore, request a copy of any comparables justifying the increase made in my property value. Further, I am aware of no general conditions in Gunnison County over the last four years which support an escalation in the value of real property across the board in any percentage, much less in excess of 50%. Further, communications with property owners in Blue Mesa indicates that most of them have seen a decrease in their appraised values this year. This property is in the extreme southern part of the county; comparables from Crested Butte are frankly not comparable. I, therefore, respectfully request that the property be re-established at the 2009 level of $29,600.00.

Very truly yours,

Robert G. Newman

Robert G. Newman

RGN/sbc
Enclosures

CBOE # 8 EXHIBIT D Page 1 of 2

Gunnison County COLORADO

2013 REAL PROPERTY NOTICE OF VALUATION

Kristy McFarland
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

ACCOUNT NUMBER	TAX YEAR	TAX AREA	PARCEL NUMBER
R043460	2013	602	4051-000-00-093

PROPERTY OWNER	LEGAL DESCRIPTION
12519 8 2/2 NEWMAN ROBERT G 300 CONVENT ST STE 2200 SAN ANTONIO TX 78205-3720	46.125 AC TRACT IN E2NE4 SEC 30 47N3W #5 58507 NEWMAN REPLAT & BOUNDARY LINE AGREEMENT #584003

PROPERTY CLASSIFICATION	PRIOR YEAR ACTUAL VALUE as of June 30, 2010	CURRENT YEAR ACTUAL VALUE as of June 30, 2012	+ OR - CHANGE
Vacant	36,470	45,140	+8,670
TOTALS	$36,470	$45,140	+$8,670

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
35 Ac To L/T 100 Ac	Vacant	46.13

ELECTRICITY:	
SEWER:	
WATER:	
SITE ACCESS:	SEASONAL
OTHER ATTRIBUTES:	
SUBDIVISION:	

PRIMARY IMPROVEMENT

OCCUPANCY TYPE:	
BUILDING DESCRIPTION:	
CONSTRUCTION QUALITY:	
EXTERIOR CONDITION:	
EFFECTIVE YEAR BUILT:	
PERCENT COMPLETE:	
ABOVE GRADE LIVING AREA:	
BASEMENT:	
GARAGE:	
TOTAL IMPROVEMENTS ON ACCOUNT:	
CONDOMINIUM:	

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

VALUATION INFORMATION

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? $29,600.00

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, photos, rent roll, appraisal, etc.)

Please see attached materials

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
Robert S Newman	210-270-7138	rnewman@fulbright.com	5/20/13

AGENT AUTHORIZATION - *only fill out this*

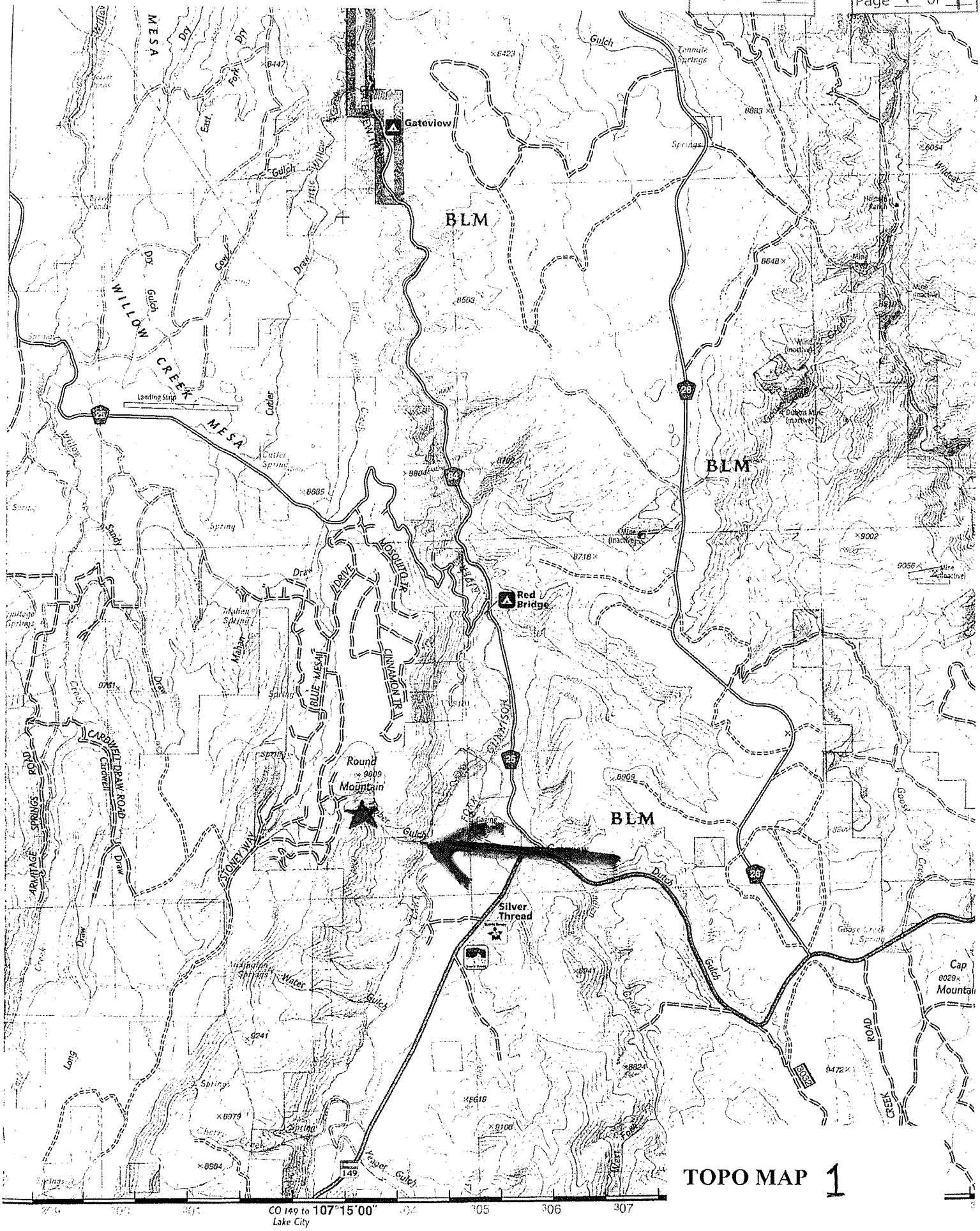
I, the undersigned owner of the property identified above, a
appeal process for the tax year shown above. All protest commu

After June 3, 2013 my email will be robert.newman@nortonrosefulbright.com

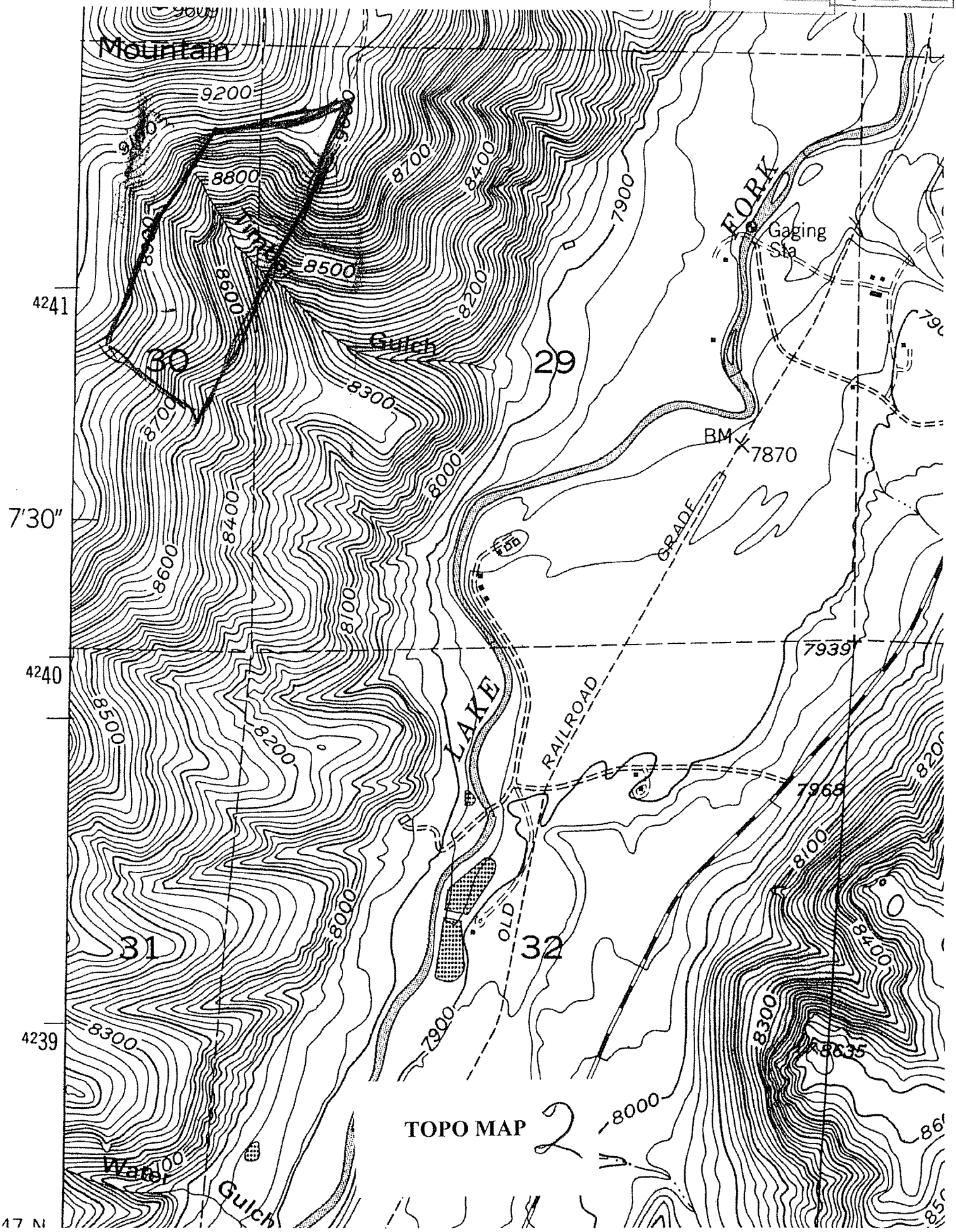
Agent's Name (Please Print)	Signature of Property Owner / Date
Agent's Street Address	Agent's Email Address
Agent's City, State, Zip	Agent's Telephone Number

CBOE # 8

EXHIBIT E
Page 1 of 1



TOPO MAP 1


Mountain
9200
8800
8700
8400
7900
8500
8600
8200
Gulch
30
29
8300
8700
8000
8400
8600
8100
7'30"
4241
4240
4239
7939
8500
8200
LAKE
RAILROAD
GRADE
7968
8100
8000
31
32
OLD
7900
8300
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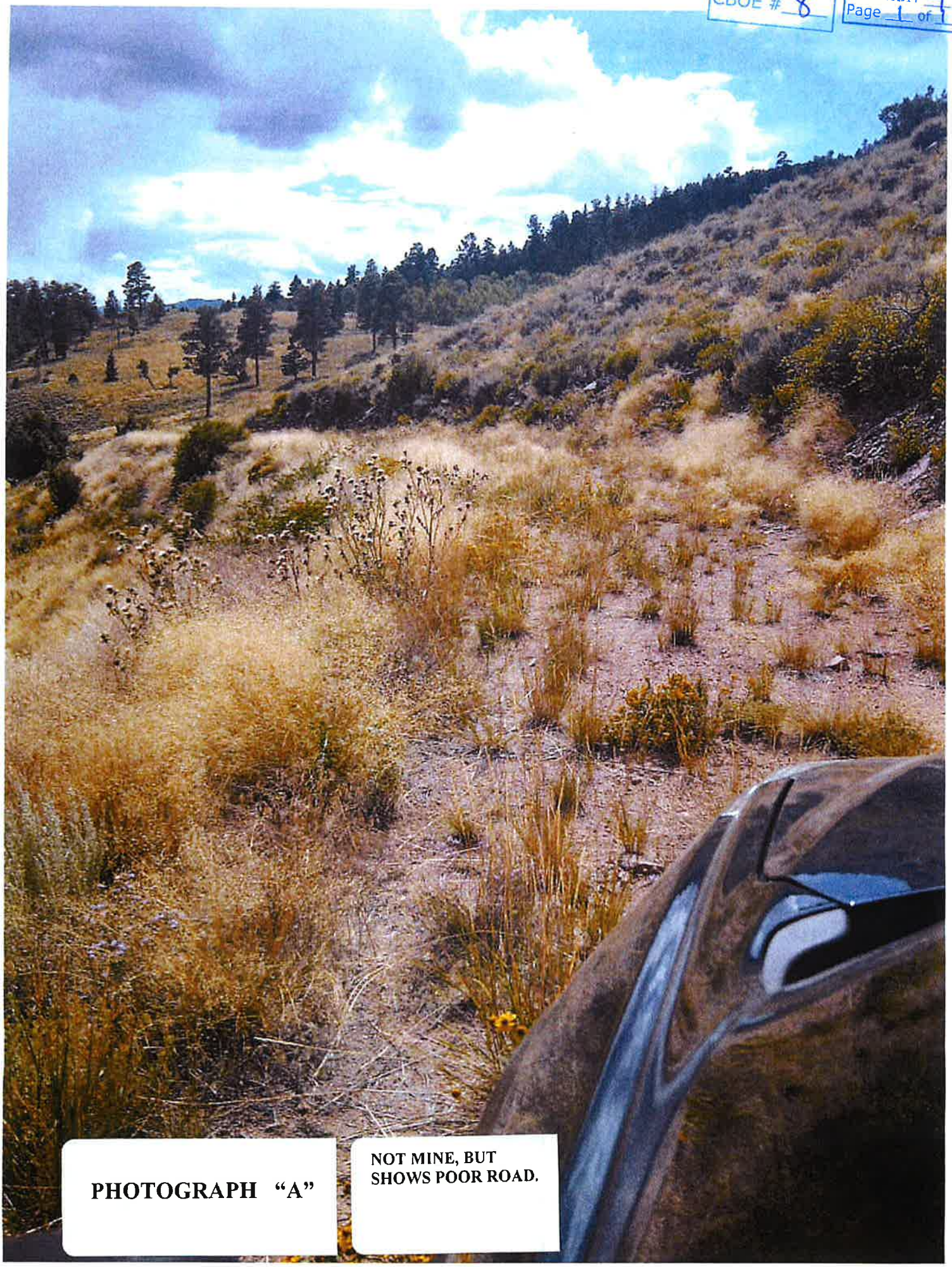
Water
Gulch
FORK
Gaging Sta
BM
7870

TOPO MAP 2

CBOE # 8

EXHIBIT 9
Page 1 of 1

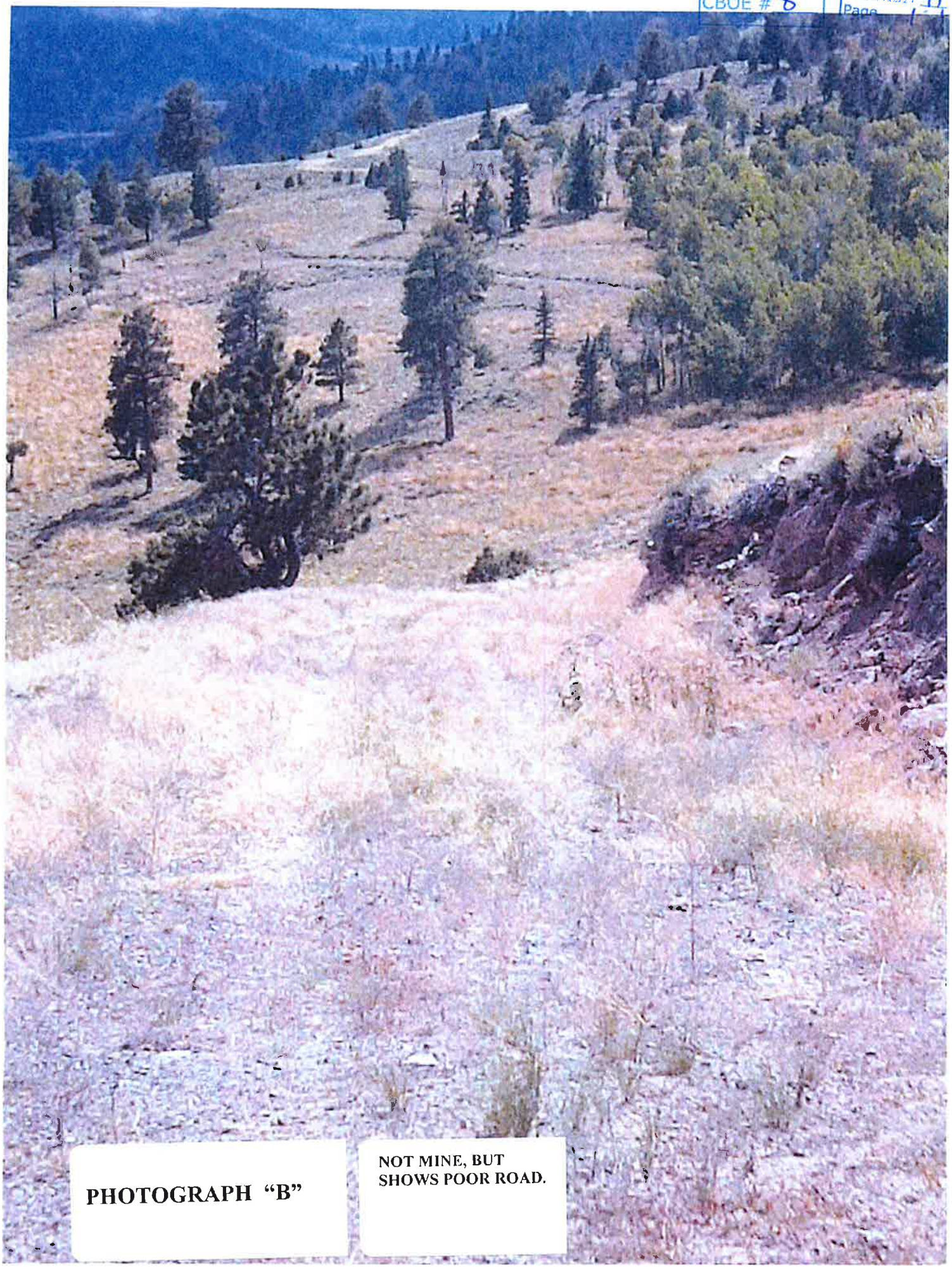


PHOTOGRAPH "A"

NOT MINE, BUT SHOWS POOR ROAD.

CBOE # 8

EXHIBIT H
Page 1 of 1

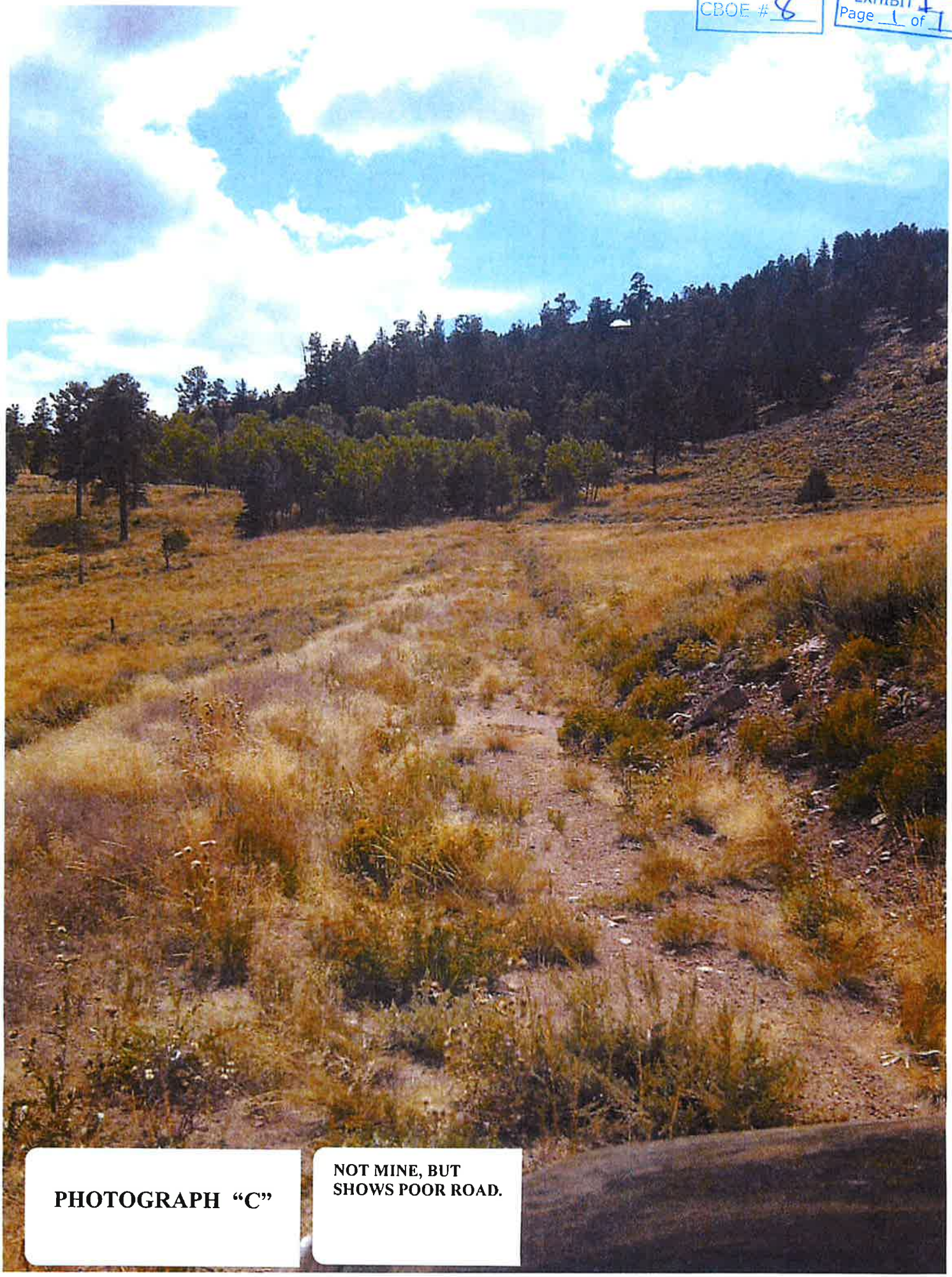


PHOTOGRAPH "B"

NOT MINE, BUT SHOWS POOR ROAD.

CBOE # 8

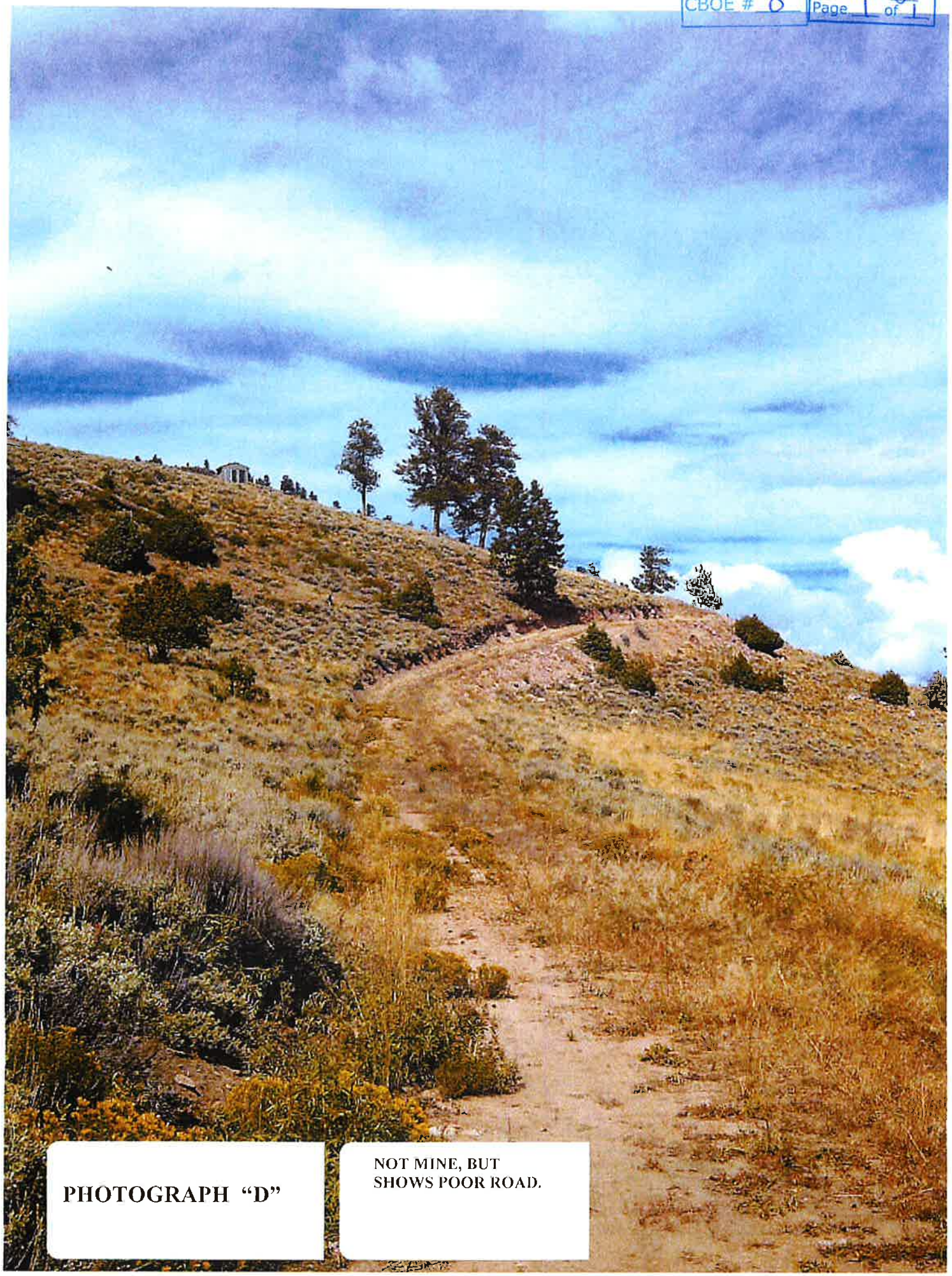
EXHIBIT I
Page 1 of 1



PHOTOGRAPH "C"

NOT MINE, BUT SHOWS POOR ROAD.

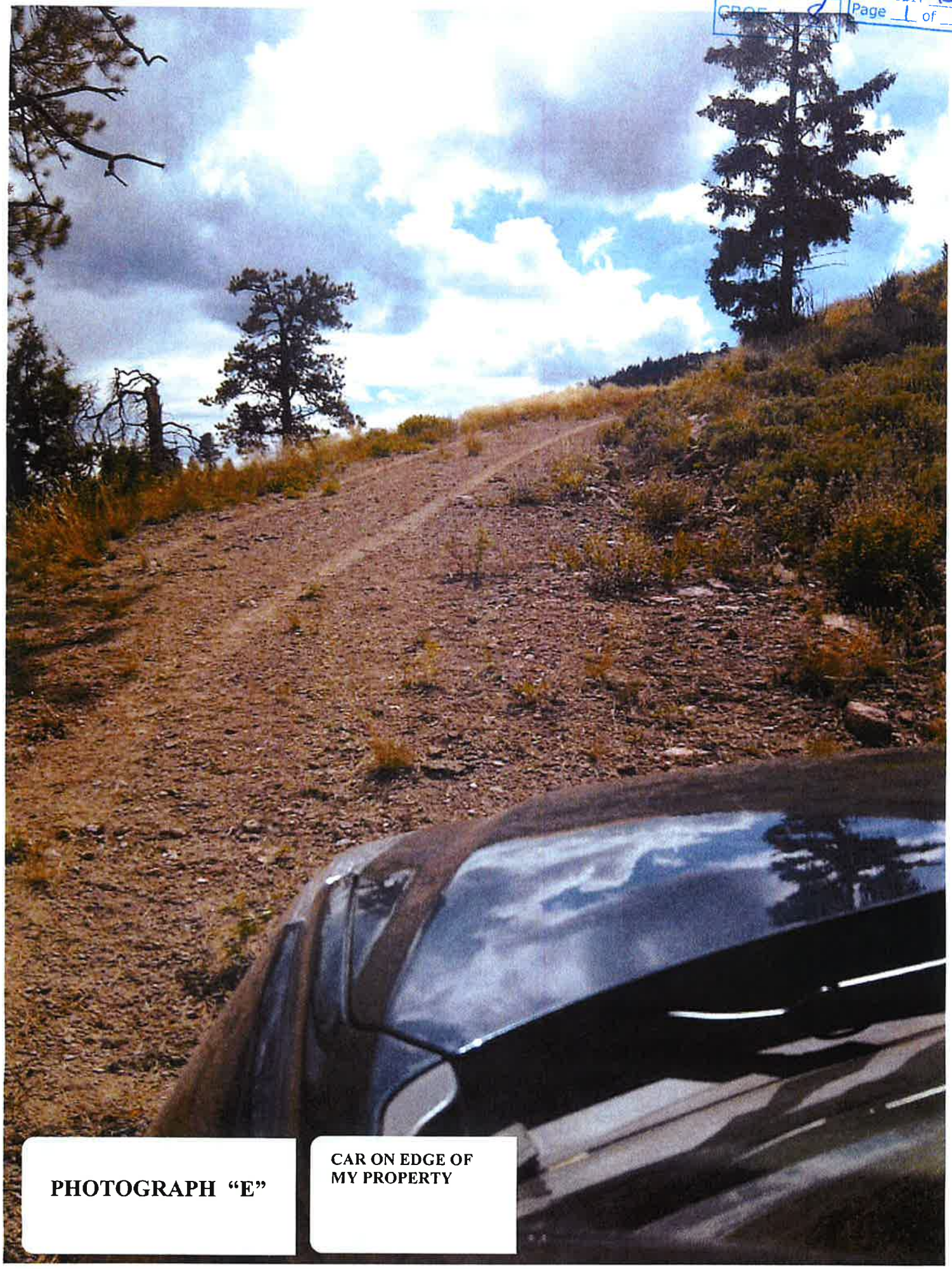
CBOE # 8 EXHIBIT J Page 1 of 1



PHOTOGRAPH "D"

NOT MINE, BUT
SHOWS POOR ROAD.

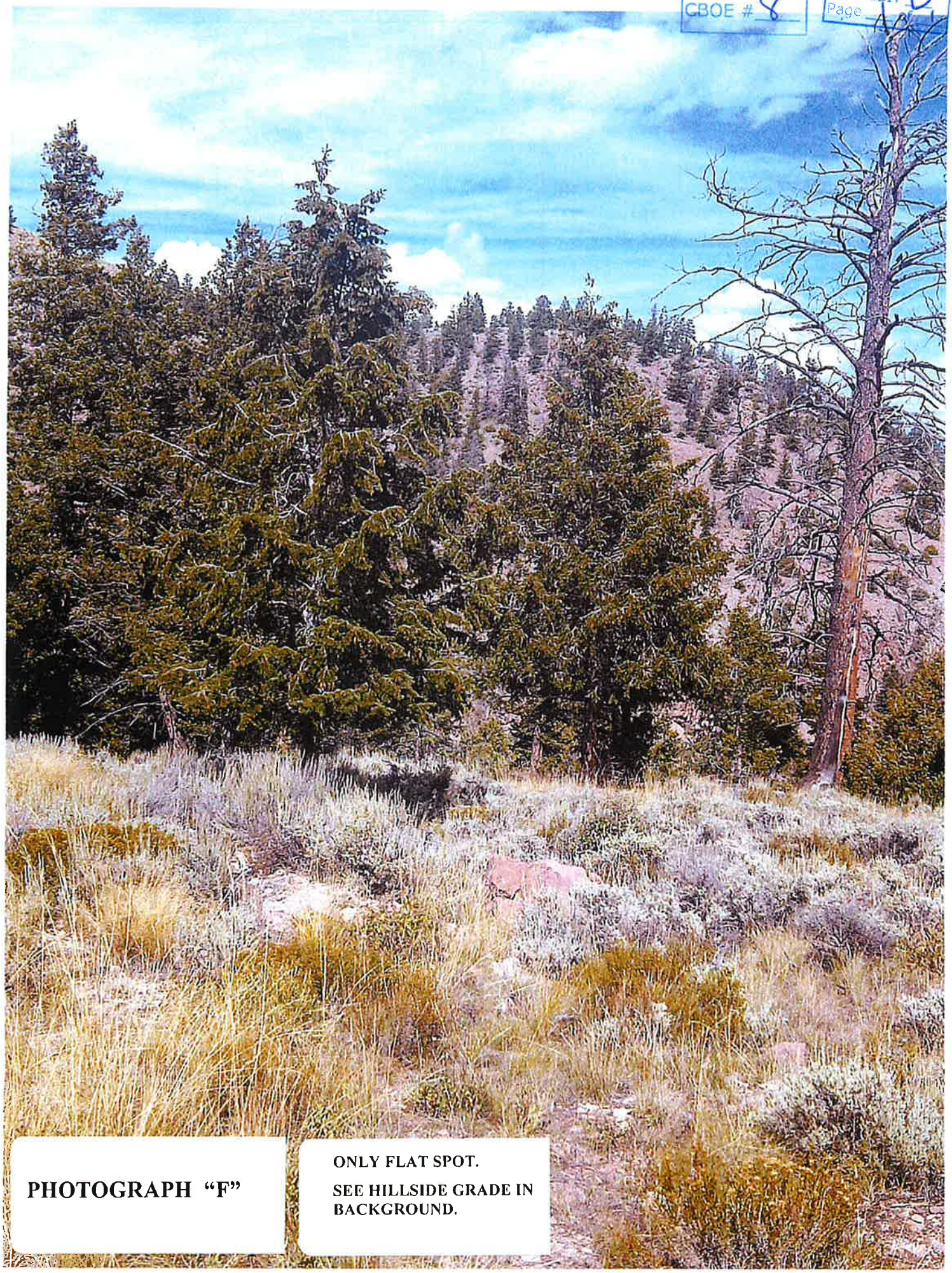
EXHIBIT E
Page 1 of 1



PHOTOGRAPH "E"

CAR ON EDGE OF MY PROPERTY

CBOE # 8
EXHIBIT
Page 18



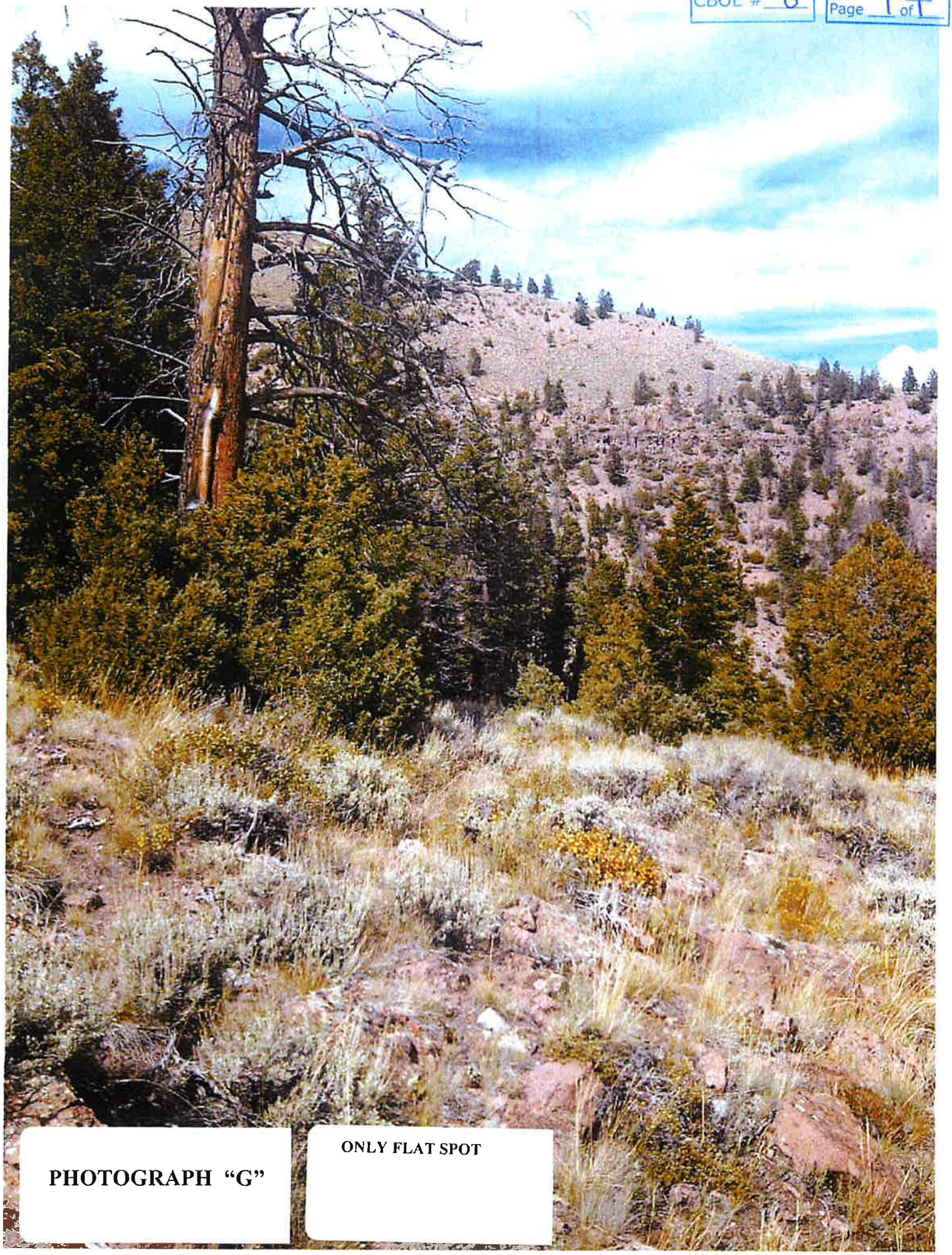
PHOTOGRAPH "F"

ONLY FLAT SPOT.

SEE HILLSIDE GRADE IN BACKGROUND.

CBOE # 8

EXHIBIT M
Page 1 of 1

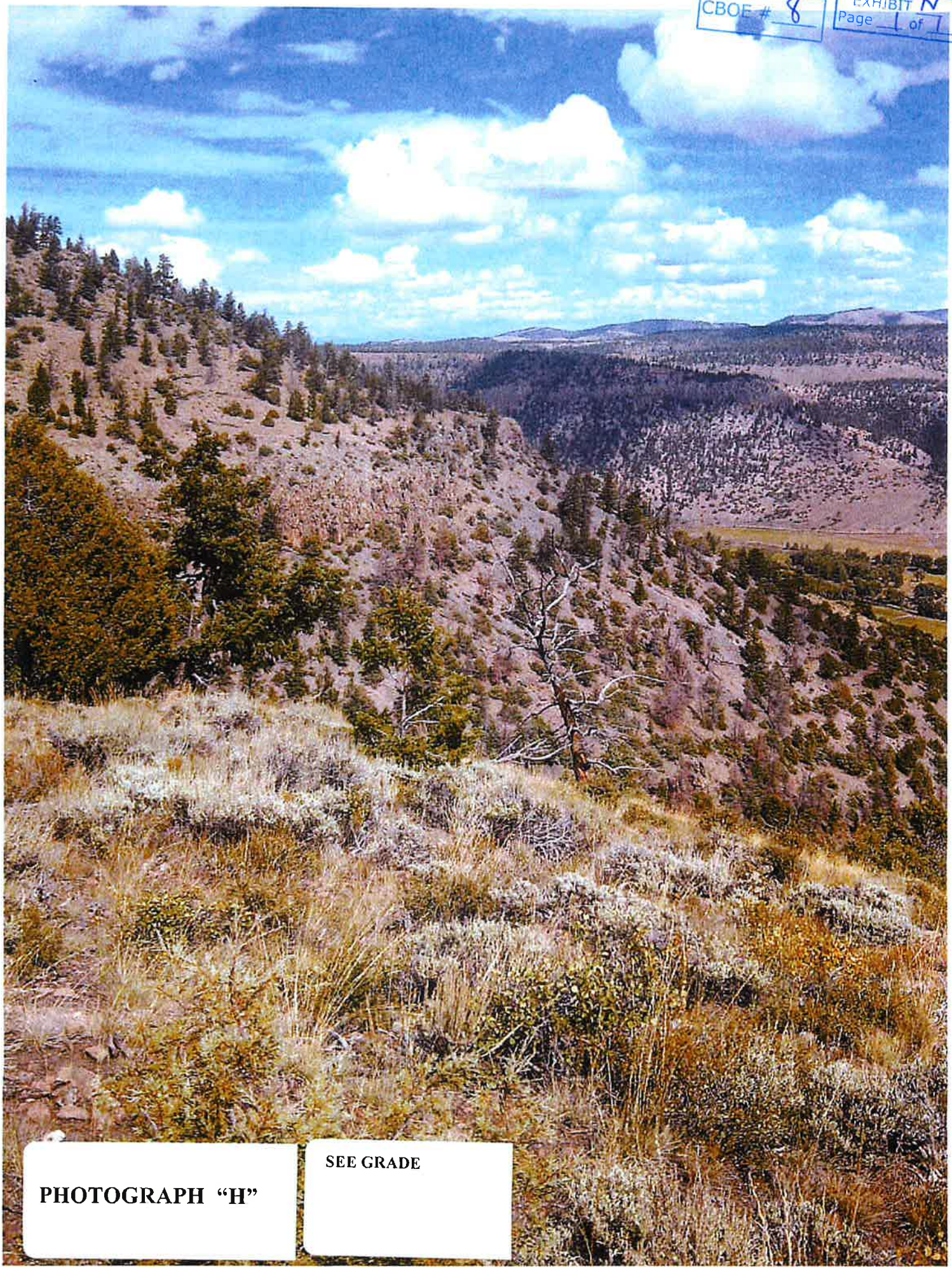


PHOTOGRAPH "G"

ONLY FLAT SPOT

CBOE # 8

EXHIBIT N
Page 1 of 1



PHOTOGRAPH "H"

SEE GRADE

CBOE # 8 EXHIBIT Page 1 of 1

Gunnison County
COLORADO

GUNNISON COUNTY BOARD OF COUNTY COMMISSIONERS
Phone: (970) 641-0248, Fax: (970) 641-3061
Email: bocc@gunnisoncounty.org
Website: www.GunnisonCounty.org

GUNNISON COUNTY BOARD OF EQUALIZATION

FINDINGS AND DETERMINATIONS

July 29, 2009

CBOE # 178
Robert G Newman
300 Convent St Ste 2200
San Antonio, TX 78205

Schedule Number: R043460
Review Number: 1906/
Parcel Number: 405100000093
Property Description: 46.125 AC TRACT IN E2NE4 SEC 30 47N3W #558507 NEWMAN REPLAT & BOUNDARY LINE AGREEMENT #584003

Dear Property Owner:

The Gunnison County Board of Equalization has reviewed your petition appealing the decision of the County Assessor on the value of the above-described property. After such review:

VALUATION FOR ASSESSMENT ORDERED:

	Actual Value	
VACANT	$	29600
	$	
TOTAL	$	29600

Sincerely,

Paula Swenson, Chairperson
Gunnison County Board of Equalization

NOTE: <u>If the Board has denied your petition, in whole or in part, you have certain important appeal rights that are explained in the enclosure to this letter. Any appeals must be filed within thirty days of the date of the written decision of the County Board of Equalization.</u>

Encl: Notice of Rights & Arbitrator List
CC: Gunnison County Assessor's Office

EXHIBIT P
Page 1 of 2

ROBERT G. NEWMAN
300 CONVENT STREET, SUITE 2200
SAN ANTONIO, TEXAS 78205-3792

DIRECT DIAL: (210) 270-7138 FACSIMILE: (210) 270-7205

May 28, 2009

Certified Article Number
7160 3901 9849 8104 6251
SENDERS RECORD

CERTIFIED MAIL - RRR

Christy McFarland
Gunnison County Tax Assessor
221 North Wisconsin Avenue, Suite A
Gunnison, CO 81230

ATTN: Don Rundell

Dear Ms. McFarland:

I have enclosed the official Real Property Appeal Form concerning the valuation of one of the pieces of property I own in Gunnison County. The reason for my appeal, as noted, is because of the ruggedness and lack of quality access to the property at issue. I have enclosed several photographs, which I think demonstrate the degree of incline and ruggedness of portions of this piece of property. Photograph 1 indicates the steepness and ruggedness of one of the upper areas of the property. There is no access into this area of the property, except by foot traffic. Photograph 2 looks down the hill from the general location of where photograph 1 was taken. It shows the steepness further down the property, dropping into a canyon. Photographs 3 and 4 show the drop off down into the canyon from a different angle. The valley and river down below are far from my property and should not be considered in setting a value on my property. Photographs 5 and 6 show the steepness, i.e. near vertical, of portions of the property. Directly in front of photographs 5 and 6 the property drops off consistent in the same sort of vertical fashion as the photographs indicate.

I have no photographs of the downhill/other side of the canyon portion of the property. That is the only portion of the property that is accessible by a two-track across another person's property. The road is not paved and is a simple easement. I have attached a photo of the road as it crosses my neighbors property (photograph 7). The reason I have no photographs of the lower property and road is because the rain which has been occurring in Gunnison for the last two or three weeks has made that road impassable. The property, therefore, is not just subject to seasonal access as a result of snow, but even during wet times becomes impassable. The improvements needed to make the road usable during rainy periods would need to be made on property I don't even own. The remainder of the property below the canyon, other than having one spot about the size of a half-acre which is relatively flat and upon which a house could be built, remains pretty much unusable.

CBOE # 8

EXHIBIT P
Page 2 of 2

I, therefore, respectfully suggest that the Appraisal District's value which they have placed on this property is far too high and request that it be reevaluated. It would be nice if I could provide comparables of other sales of property in the area similar to this one, but I am unaware of other pieces of privately-owned property in Gunnison with the degree of steepness on a huge majority of the property which is present on this property. Furthermore, the access renders, as described above, the only real usable portion of the property seasonal at best.

I would appreciate the opportunity, if necessary, to visit with the Appraisal District telephonically, but will anxiously await your decision.

Very truly yours,

Robert G. Newman

Robert G. Newman

RGN/sbc
Enclosures

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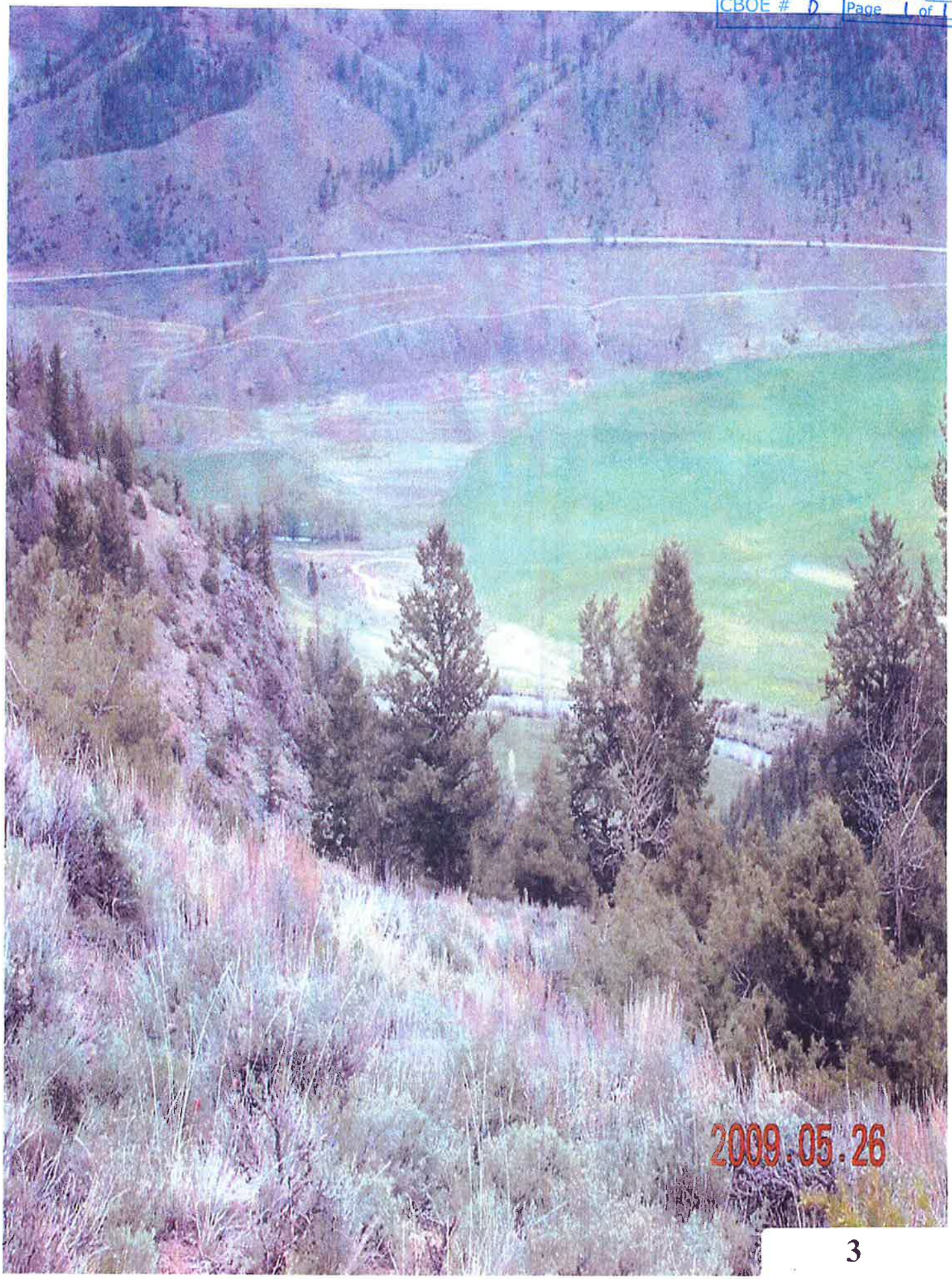

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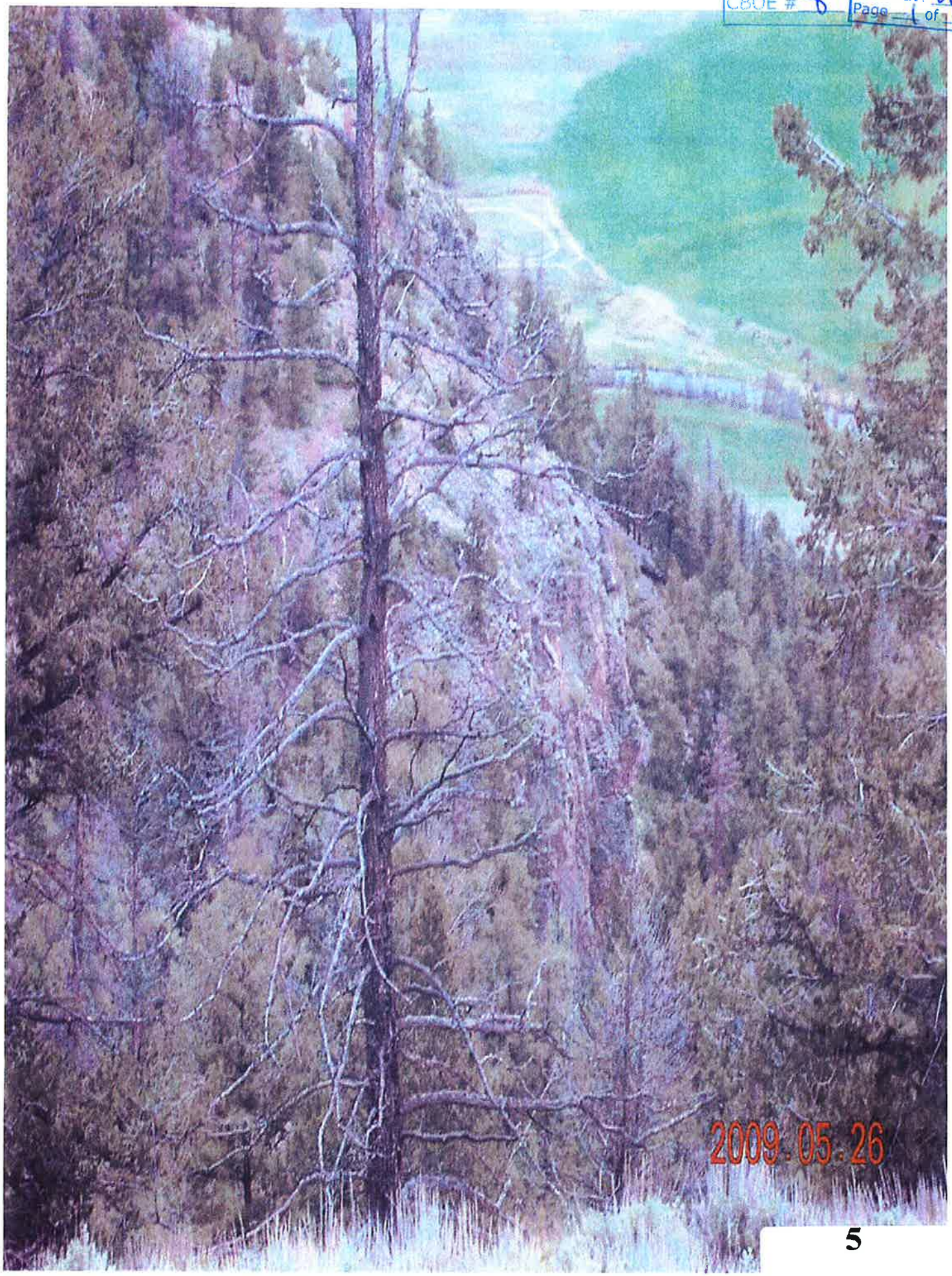

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EXHIBIT W
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