Received
County Adminstration
6/25/2013

CBOE # 3

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
R040025	2013	500	3177-264-38-009

PROPERTY OWNER	LEGAL DESCRIPTION
WISEMAN RENEE S 338 HIGH VIEW CIR WOODLAND PARK, CO 80863-9405	LOT 41 SUMMIT RESIDENTIAL FILING 3 #618030

PROPERTY CLASSIFICATION	PROPERTY OWNER'S ESTIMATE OF VALUE	ASSESSOR'S VALUATION	
		ACTUAL VALUE PRIOR TO REVIEW	ACTUAL VALUE AFTER REVIEW
Vacant		125,800	125,800
TOTALS		$125,800	$125,800

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.

Your purchase was outside of the time frame set by law and therefore cannot be considered.

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.)

$ 30,000

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 attached

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]	719-352-7421	6/25/13

*Attach letter of authorization signed by property owner.

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EXHIBIT A
Page 1 of 2

Real Estate Appeal

Account # R040025

Property Address:
4 Summit Road
Mount Crested Butte, CO 81225

Please consider this note an appeal against the property tax assessment on the above referenced property in Gunnison County.

Justifications:

The County, through their mass appraisal, has valued this lot (lot 41) the same as lots 40, 35 and 34. These lots do not have the same characteristics or market value. I would point out that even on the assessor's database the attributes of our lot include the words "LAND TYPE - STEEP SLOPE GREATER THAN 45 DEG" which is true. There is no clear building envelope at all.

Additionally, and perhaps this is new information to the assessor, according to the PLAT filing (The Summit Residential Filing No. 3, rec. #489271), note #11 reads, "AVALANCHE HAZARDS: LOTS 41 AND 42 ARE SUBJECT TO R2 AVALANCHE HAZARDS."

Clearly, there are mitigating factors that affect the market value of this lot over superior lots that were given identical valuations.

The most recent sale for this property was:

01/16/2013	618030	Warranty Deed	$30,000

Although the last sale falls outside the tax window, it is for only $30,000, a value approximately 75% less than the assessor's valuation.

Additionally, this property was listed publicly on the MLS as far back as August 1, 2007. That is 1,997 days or 5 years, 5 months and 17 days from when the property was first listed to when it finally sold. This speaks to both the poor market conditions that existed during the valuation window, as well as to the poor characteristics specific to this lot.

To base the valuation of this property off of just two sales, both from lots that offer superior characteristics, is not justified.

Kindly consider the facts presented here including the most recent sale price, the PLAT notes recorded at the County, as well as the assessor notes on your system, and come to a fair valuation for this lot.

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EXHIBIT A
Page 2 of 2

I am petitioning for an appraised value of 30,000, the best market estimate on the property within the tax window.

Further, I give my husband, Todd Wiseman, full authority to discuss and shepherd this appeal through the appeal's process.

Thanks,

Renee Wiseman

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Bobbie Lucero

From: Todd Wiseman <toddwiseman@gmail.com>
Sent: Tuesday, June 25, 2013 10:08 AM
To: Bobbie Lucero
Subject: Re: Appeal Process Inquiry
Attachments: Protests.pdf

Follow Up Flag: Follow up
Flag Status: Flagged

Bobbie -
Thanks for reaching out to me with this information. I have attached protests for 2 properties owned by my wife, which I will be representing before the CBOE. Kindly find all of that attached, and tell me if there is anything else I need to do. A couple points:

The last paragraph for each lot (see attached) grants me permission to work on this on behalf of Renee. Tell me if that is enough, or if you want something else.

Also, I will be available to discuss these during the hearing via phone at (719) 352-7421. You mentioned you needed to be notified of this special request.

Finally, will I receive the assessor's "evidence" and/or reports they are bringing to the hearing in advance? Receiving those by email with sufficient time to prepare would be fine.

Thanks,
Todd

On Mon, Jun 24, 2013 at 9:16 AM, Bobbie Lucero <BLucero@gunnisoncounty.org> wrote:

Todd-

Yes, you may appear before the Board in person, via telephone conference call, appear with your representative, or have your representative appear on your behalf. **If you plan to be represented by someone other than yourself at your hearing, please submit a letter of agency signed by you** to me by email at Blucero@gunnisoncounty.org, or by fax at 970-641-3061. You will receive a letter that explains exactly this information. You will need to contact me prior to the hearing date to make a special request for a phone conference, if needed.

Please let me know if you have any additional questions.

Thanks,

Bobbie Lucero
Gunnison County
Administrative Assistant

200 E. Virginia Ave.

Gunnison, CO 81230
Phone: (970) 641-7600

Fax: (970) - 641-3061
Blucero@gunnisoncounty.org

From: Todd Wiseman [mailto:toddwiseman@gmail.com]
Sent: Sunday, June 23, 2013 5:00 PM
To: Bobbie Lucero
Subject: Appeal Process Inquiry

Bobbie -

I had a question about the CBOE process in Gunnison County. As we live outside the area, it is an option to participate in the hearing via telephone?

Thanks,

Todd