AGENDA ITEM or FINAL CONTRACT REVIEW SUBMITTAL FORM

Agenda Item: October 1, 2018 CBOE DRAFT Minutes

Action Requested: Motion

Parties to the Agreement:

Term Begins: **Term Ends:** **Grant Contract #:**

Summary:

Attached the October 1, 2018 CBOE DRAFT minutes for consideration.

Fiscal Impact:

Submitted by: Liz Mense **Submitter's Email Address:** EMense@gunnisoncounty.org

Finance Review: ○ Required ◉ Not Required

Comments:

Reviewed by: Discharge Date:

County Attorney Review: ◉ Required ○ Not Required

Comments:
ok db 12/20/18

Reveiwed by: GUNCOUNTY1\dBaumgarten Discharge Date: 12/20/2018 Certificate of Insurance Required

Yes ○ No ◉

County Manager Review:

Comments:

Reveiwed by: GUNCOUNTY1\emense Discharge Date: 12/20/2018

○ Consent Agenda ◉ Regular Agenda ○ Worksession Time Allotted: 5

Agenda Date: 12/21/2018

Revised April 2015

GUNNISON COUNTY BOARD OF EQUALIZATION
MEETING MINUTES
October 1, 2018

The October 1, 2018 Board of Equalization meeting was held in the Board of County Commissioners Meeting Room in the Gunnison County Courthouse at 200 East Virginia Avenue, Gunnison. Present were:

Phil Chamberland, Chairperson
John Messner, Commissioner
Jonathan Houck, Vice-Chairperson
Elizabeth Mense, Clerk to the Board

Senior Assessment Analyst William Spicer, Appraiser III Bob Blackett and others were present and participated as indicated in the text.

NOTICE: The Petitioner's and Assessor's exhibits for each case are located in their individual Board of Equalization files.

CALL TO ORDER: Chairperson Chamberland called the October 1, 2018 meeting of the County Board of Equalization to order at 9:00 am.

CBOE #01; Safeway

Assessor's Case: The Assessor's Office did not present a case as the Petitioner requested an Administrative Denial.
Petitioner's Case: The Petitioner, nor the Petitioner's representative, 1st Net Real Estate Services, Inc. were present for the hearing.
Moved by Chairperson Chamberland, seconded by Commissioner Houck to deny CBOE #01. Motion carried unanimously.

BREAK: The County Board of Equalization went on break at 9:01 am and returned at 9:14 am.

CBOE #03; Avery Enterprises LLC

Assessor's Case: Appraiser III Blackett explained the property location and attributes. The property was appraised in 2015 therefore he feels the inventory presented is accurate. A total of six comparable sales were presented. The construction quality is listed as fair and condition is classified as below average. The property was built in 1970. The current value is $380,020. Appraiser III Blackett addressed the concerns raised in the letter from Attorney David Leinsdorf.
Petitioner's Case: The Petitioner was not initially present for the hearing. The Petitioner arrived at 9:25 am. The Petitioner is requesting that the total actual value is reduced to $255,000. The property was listed for sale for two years prior to Avery Enterprises, LLC purchasing it and the property was in terrible shape. Additionally, they argued that the building adjacent to the subject property which was built around the same year and in the same condition, is valued at $31.63 per square foot.
Moved by Commissioner Houck, seconded by Commissioner Messner, to deny CBOE #03. Commissioner Chamberland abstained.

CBOE #09; Pavkov

Assessor's Case: Appraiser III Blackett explained the property location and attributes. The Petitioners were present for the hearing. The subject property is a 480 square foot storage warehouse located in the industrial zoning area of Gunnison. The Assessor's office presented three comparable commercial sales.
Petitioner's Case: The Petitioners were present for the hearing. The Petitioner inquired why the value of his property went from $66,310 to $90,430. He feels that his property should be closer to $95 per square foot versus $188 per square foot. The Petitioner inquired what the previous owners paid in taxes for 2016. SSA Spicer explained that the 2016 tax bill was $1,069.00, however, that was also a different valuation cycle. The 2018 tax estimate, depending on the mill levy, is approximately $1,400-$1,500.
Moved by Commissioner Houck, seconded by Commissioner Messner to deny CBOE #09. Motion carried unanimously.

BREAK: The County Board of Equalization went on break at 10:00 am and returned at 10:02 am.

CBOE #11; Downing

Assessor's Case: Appraiser III Blackett explained the property location and attributes. The subject property is the former Pizza Hut restaurant located on west Tomichi Avenue. The original Notice of Value sent in May by the Assessor's office listed the value at $522,140. Appraiser III Blackett later performed a physical inspection of both the interior and exterior of the property and lowered the condition to below average. The value was then reduced to $443,260. The Assessor's office presented three comparable commercial sales.
Petitioner's Case: The Petitioner was present for the hearing along with their real estate agent. The Petitioner presented an appraisal that was done by a licensed appraiser. The property was appraised on April 6, 2017, with an effective date of September 13, 2016 for estate purposes. The Petitioner believes that the actual value of the property should be between $300,000 - $325,000. The Petitioner inquired why certified appraisals are not taken into account for property valuation. Commissioner Chamberland explained that the CBOE board members are not certified appraisers and that the State requires the use of the Mass Appraisal System.
Moved by Commissioner Houck, seconded by Commissioner Messner to deny CBOE #11. Motion carried unanimously.

CBOE #12; Tashandy LLC

Assessor's Case: Appraiser III Blackett explained the property location and attributes. This is a mixed use building. It is located on north Main Street. The construction quality is listed as fair. The property is considered to be in average condition. The subject properties associated with CBOE #12 & CBOE #13 are adjacent buildings. The residential space is located in the 3-story CBOE #13 property.
Petitioner's Case: The Petitioner was present for the hearing. The Petitioner believes that the property value should be $150,000. The Petitioner discussed comparable sales that he felt were more in line with his property.
Moved by Commissioner Chamberland, seconded by Commissioner Houck to deny CBOE #12. Commissioner Messner opposed. Motion carried.

CBOE #13; Tashandy LLC

Assessor's Case: Appraiser III Blackett explained the property location and attributes. The subject property is a multi-use building that is adjacent to the subject property for CBOE #12. The total finished square footage is 6,909.
Petitioner's Case: The Petitioner was present for the hearing. The Petitioner believes that the property value should be $350,000. The Petitioner discussed comparable sales that he felt were more in line with his property.
Moved by Commissioner Chamberland, seconded by Commissioner Houck to deny CBOE #13. Commissioner Messner opposed. Motion carried.

CBOE #14; Nehrer

Attorney Austin Chambers confirmed that he is an authorized agent for the Petitioner and will provide the appropriate documentation. He requested that the hearing be rescheduled.
Moved by Commissioner Chamberland, seconded by Commissioner Houck to postpone CBOE #14 hearing until Tuesday, 10/2/18 at 12:45 pm. Motion carried unanimously.

CBOE #16; Hayoun

Assessor's Case: Appraiser III Blackett explained the property location and attributes. The subject property is located on Elk Avenue in Crested Butte. The commercial property houses Kochevar's saloon and also includes a separate building where Soupcon restaurant is located. The front building contains 3,200 square feet. The separate building in the back is 749 square feet. Both buildings are considered to be in below average condition. The Assessor's office presented three comparable commercial sales.
Petitioner's Case: The Petitioner participated via telephone. The Petitioner presented six comparable sales that he felt were in line with his property. He also mentioned structural issues with his property. The Petitioner believes his property should be valued at $443,660.

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Moved by Commissioner Houck, seconded by Commissioner Messner to deny CBOE #16. Motion carried unanimously.

CBOE #04; Community Banks of Colorado

Assessor's Case: The Assessor's Office did not present a case as the Petitioner requested an Administrative Denial.
Petitioner's Case: The Petitioner's agent, Sterling Property Tax Specialists, Inc., nor the Petitioner were present for the hearing.
Moved by Commissioner Chamberland, seconded by Commissioner Houck to deny CBOE #04. Motion carried unanimously.

ADJOURN: Moved by Commissioner Houck to adjourn the meeting. The October 1, 2018 meeting of the Board of Equalization adjourned at 11:41 am.

_____
Phil Chamberland, Chairperson

_____
Jonathan Houck, Vice-Chairperson

_____
John Messner, Commissioner

Minutes Prepared By:

_____
Elizabeth Mense, Deputy County Clerk

Attest:

_____
Kathy Simillion, County Clerk

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