

**GUNNISON COUNTY BOARD OF EQUALIZATION
MEETING MINUTES
October 25 ,2022**

The October 25, 2022 meeting was held in the Board of County Commissioners’ meeting room located at 200 E. Virginia Avenue, Gunnison, Colorado. Present, either in person or via Zoom, were:

Jonathan Houck, Chairperson	Matthew Birnie, County Manager
Roland Mason, Vice-Chairperson	Melanie Bollig, Deputy County Clerk
Liz Smith, Commissioner	Others Present as Listed in Text

NOTICE: Please use this SharePoint Link to see the Petitioner’s and Assessor’s exhibits for each case:
https://gcco.sharepoint.com/:f:/s/CBOE-EXT/EIOJFuRKRtKsnvcFMMv8G8BvjB2F-K_ZVRLBAGDqyVjvQ

CALL TO ORDER: Chairperson Houck called the Gunnison County Board of Equalization meeting to order at 8:30 am.

HEARING OFFICER RECOMMENDATIONS and CBOE DECISIONS FOR PROPERTIES APPEALED TO THE CBOE: The CBOE Hearing Officer for 2022, Walter Sorrentino, was present remotely via Zoom. Chairperson Houck briefly explained for those present the process which the hearing officer had used for the initial hearings held on October 19th, 2022.

At the request of Chairperson Houck, Mr. Sorrentino then reviewed with the Board each of the appeals and his recommendations.

- 1. CBOE #02; R044150; Patricia F. Del Tredici Living Trust:** HO Sorrentino briefly outlined for the Board that this was a condominium unit within the Meadow Vista Condos. Since recognizing that this unit backed up to a bar/restaurant, the Assessor’s Office had reduced the valuation to \$391,860. HO Sorrentino agreed with this reduction and made the same value recommendation to the Board.

NOTICE OF DETERMINATION	ASSESSOR RECOMMENDATION	PETITIONER REQUEST	HEARING OFFICER FINDING	HEARING OFFICER VALUE	CBOE DECISION	CBOE VALUE
\$457,170	\$391,860	\$360,000	ADJUST	\$391,860	ADJUST	\$391,860

Moved by Commissioner Houck to adjust the value of CBOE #02, R044150, to the recommended valuation of \$391,860, as presented. Commissioner Mason seconded. Motion carried unanimously.

- 2. CBOE #03; R003490; Sue E. Attaway:** HO Sorrentino informed the Board that the applicant had not showed up for the hearing. After his review of the submittal, he stated that it appeared the applicant did not have an issue with the valuation, but had issues with the characteristics. He noted that an assessor had gone out and inspected the property and made corrections to the description which increased the value from the initial valuation. Mr. Sorrentino then stated that he assumed the applicant had approved the increase based upon the characteristic changes, and had gone ahead and denied the appeal.

NOTICE OF DETERMINATION	ASSESSOR RECOMMENDATION	PETITIONER REQUEST	HEARING OFFICER FINDING	HEARING OFFICER VALUE	CBOE DECISION	CBOE VALUE
\$1,240,530	\$1,240,530	not stated	DENY	\$1,240,530	DENY	\$1,240,530

Moved by Commissioner Houck, in the case of CBOE #03, R003490, to deny the request. Commissioner Mason seconded. Motion carried unanimously.

- 3. CBOE #04; R033562; M. Kelley and Janet S. Ribbens:** Commissioner Houck noted that the next three appeals – CBOE #’s 04, 05, and 06 - were all from the same owner and then asked the Hearing Officer to go over these lots together for his review.

HO Sorrentino explained to the Board that CBOE #04, #05, and #06 were all vacant land properties near Pitkin – these were sizeable lots, adjacent to each other, and dividable. He noted that there were two lot sales which the assessor had submitted for the hearing which were close in proximity to these properties, and he had used these for comparisons. He outlined that the Assessor’s Office had recommended lowering the value on CBOE #06 due to topographical problems and the lack of utility impacting that property. Mr. Sorrentino recommended denying the petition on CBOE #04 and #05, and decreasing the value of CBOE #06, based upon the assessor’s recommended adjustment.

NOTICE OF DETERMINATION	ASSESSOR RECOMMENDATION	PETITIONER REQUEST	HEARING OFFICER FINDING	HEARING OFFICER VALUE	CBOE DECISION	CBOE VALUE
\$69,920	\$69,920	\$20,000	DENY	\$69,920	DENY	\$69,920

With no questions from the Board, it was **moved** by Commissioner Mason, in the case of CBOE #04, R033562, to deny the request. Commissioner Houck seconded. Motion carried unanimously.

4. CBOE #05; R033563; M. Kelley and Janet S. Ribbens:

NOTICE OF DETERMINATION	ASSESSOR RECOMMENDATION	PETITIONER REQUEST	HEARING OFFICER FINDING	HEARING OFFICER VALUE	CBOE DECISION	CBOE VALUE
\$69,920	\$69,920	\$20,000	DENY	\$69,920	DENY	\$69,920

With no questions from the Board, it was **moved** by Commissioner Mason to deny the request for CBOE #05, R033563. Commissioner Smith seconded. Motion carried unanimously.

5. CBOE #06; R033564; M. Kelley and Janet S. Ribbens:

NOTICE OF DETERMINATION	ASSESSOR RECOMMENDATION	PETITIONER REQUEST	HEARING OFFICER FINDING	HEARING OFFICER VALUE	CBOE DECISION	CBOE VALUE
\$66,420	\$43,180	\$20,000	ADJUST	\$43,180	ADJUST	\$43,180

With no questions from the Board, it was **moved** by Commissioner Smith to accept the recommended reduction for CBOE #06, R033564, in the amount of \$43,180. Commissioner Mason seconded. Motion carried unanimously.

VALUE STIPULATION FOR CBOE #01; R044717 + 279 OTHERS; BOXER F2 LP (AGENT: RYAN LLC) – see list of 279 other properties at the end of the minutes. Hearing Officer Walter Sorrentino advised that he had not been involved with the value stipulation, but informed the Board that he had read into the record he would accept whatever was agreed to between the assessor and the petitioner.

Deputy County Attorney Alex San Filippo-Rosser was present in the room to explain the background of the value stipulation to the Board. He stated that they had now reached a stipulation in the previous tax year of \$19 million – entered in front of the Board of Assessment Appeals (BAA). ACA San Filippo-Rosser requested that the Board also accept the value stipulation of \$19 million.

DCA San Filippo-Rosser then outlined that, in the 2019 tax year, the valuation had been at \$16 million and the CBOE in 2021 had moved to accept the assessor-adjusted value of \$19.9 million. The petitioner had appealed to the Board of Assessment Appeals (BAA) asking for a valuation of \$10.4 million. County Manager Birnie asked if the property had recently sold, and DCA San Filippo-Rosser stated that it had sold in the late summer of 2022 for around \$40 million. He noted that this sale was outside of the timeframe for the appeal and could not be used directly in this decision.

Commissioner Houck then noted that there was no opportunity to look forward on this sale; County Attorney Hoyt confirmed that the BAA would not accept into evidence that recent sale for consideration. When asked for clarification on what the accepted timeframe was, Senior Appraiser Analyst for the Assessor’s Office, Alexandra Cohen, answered that it would be for sales up to June 30th, 2021.

The Board then briefly discussed the changes in rentals and housing since that time period. With the commissioners all agreeing that they felt comfortable making a decision, Chairperson Houck consulted CA Hoyt and DCA San Filippo-Rosser about the technicalities in stating their decision.

Moved by Commissioner Houck that, for CBOE #01, R044717 plus an additional 279 properties which are listed individually in the portfolio and are included in the packet information, the stipulation be accepted in the amount of \$19 million as presented. Commissioner Smith seconded. Motion carried unanimously.

Individual determinations for CBOE #01 (280 Properties) were as follows:

2022 CBOE RECOMMENDATION AND DECISION SUMMARY - CASE #1 - BOXER F2 LP						
Account No	Legal Description	Notice of Determination	Recommended Finding	Recommended Value	CBOE Decision	CBOE Value
R044717	IMPROVEMENT ONLY: EMPLOYEE LIVING SPACES	\$563,200	ADJUST	\$537,770	ADJUST	\$537,770
R044718	UNIT 101 ELEVATION A PLANNED COMMUNITY	\$31,880	DENY	\$31,880	DENY	\$31,880
R044719	UNIT 102 ELEVATION A PLANNED COMMUNITY	\$31,880	DENY	\$31,880	DENY	\$31,880
R044720	UNIT 103 ELEVATION A PLANNED COMMUNITY	\$34,470	DENY	\$34,470	DENY	\$34,470
R044721	UNIT 104 ELEVATION A PLANNED COMMUNITY	\$34,470	DENY	\$34,470	DENY	\$34,470
R044722	UNIT 105 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160	DENY	\$19,160
R044723	UNIT 106 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160	DENY	\$19,160
R044724	UNIT 107 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160	DENY	\$19,160
R044725	UNIT 108 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160	DENY	\$19,160
R044726	UNIT 109 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160	DENY	\$19,160
R044727	UNIT 110 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160	DENY	\$19,160
R044728	UNIT 111 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160	DENY	\$19,160
R044729	UNIT 112 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160	DENY	\$19,160
R044730	UNIT 113 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160	DENY	\$19,160
R044731	UNIT 114 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160	DENY	\$19,160
R044732	UNIT 115 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160	DENY	\$19,160
R044733	UNIT 116 ELEVATION A PLANNED COMMUNITY	\$36,490	DENY	\$36,490	DENY	\$36,490
R044734	UNIT 117 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160	DENY	\$19,160
R044735	UNIT 118 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160	DENY	\$19,160

Account No	Legal Description	Notice of Determination	Recommended Finding	Recommended Value	CBOE Decision	CBOE Value
R044876	UNIT 453 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160	DENY	\$19,160
R044877	UNIT 454 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160	DENY	\$19,160
R044878	UNIT 455 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160	DENY	\$19,160
R044879	UNIT 456 ELEVATION A PLANNED COMMUNITY	\$34,470	DENY	\$34,470	DENY	\$34,470
R044880	UNIT 457 ELEVATION A PLANNED COMMUNITY	\$34,470	DENY	\$34,470	DENY	\$34,470
R044881	UNIT 458 ELEVATION A PLANNED COMMUNITY	\$31,880	DENY	\$31,880	DENY	\$31,880
R044882	UNIT 459 ELEVATION A PLANNED COMMUNITY	\$31,880	DENY	\$31,880	DENY	\$31,880
R044883	UNIT 501 ELEVATION A PLANNED COMMUNITY	\$31,880	DENY	\$31,880	DENY	\$31,880
R044884	UNIT 502 ELEVATION A PLANNED COMMUNITY	\$31,880	DENY	\$31,880	DENY	\$31,880
R044885	UNIT 503 ELEVATION A PLANNED COMMUNITY	\$34,470	DENY	\$34,470	DENY	\$34,470
R044886	UNIT 504 ELEVATION A PLANNED COMMUNITY	\$34,470	DENY	\$34,470	DENY	\$34,470
R044887	UNIT 505 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160	DENY	\$19,160
R044888	UNIT 506 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160	DENY	\$19,160
R044889	UNIT 507 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160	DENY	\$19,160
R044890	UNIT 508 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160	DENY	\$19,160
R044891	UNIT 509 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160	DENY	\$19,160
R044892	UNIT 510 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160	DENY	\$19,160
R044893	UNIT 511 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160	DENY	\$19,160
R044894	UNIT 512 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160	DENY	\$19,160
R044895	UNIT 513 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160	DENY	\$19,160
R044896	UNIT 514 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160	DENY	\$19,160
R044897	UNIT 515 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160	DENY	\$19,160
R044898	UNIT 516 ELEVATION A PLANNED COMMUNITY	\$36,490	DENY	\$36,490	DENY	\$36,490
R044899	UNIT 517 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160	DENY	\$19,160
R044900	UNIT 518 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160	DENY	\$19,160
R044901	UNIT 519 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160	DENY	\$19,160
R044902	UNIT 520 ELEVATION A PLANNED COMMUNITY	\$17,680	DENY	\$17,680	DENY	\$17,680
R044903	UNIT 521 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160	DENY	\$19,160
R044904	UNIT 522 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160	DENY	\$19,160
R044905	UNIT 523 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160	DENY	\$19,160
R044906	UNIT 524 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160	DENY	\$19,160
R044907	UNIT 525 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160	DENY	\$19,160
R044908	UNIT 526 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160	DENY	\$19,160
R044909	UNIT 527 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160	DENY	\$19,160
R044910	UNIT 528 ELEVATION A PLANNED COMMUNITY	\$17,680	DENY	\$17,680	DENY	\$17,680
R044911	UNIT 529 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160	DENY	\$19,160
R044912	UNIT 530 ELEVATION A PLANNED COMMUNITY	\$34,700	DENY	\$34,700	DENY	\$34,700
R044913	UNIT 531 ELEVATION A PLANNED COMMUNITY	\$21,310	DENY	\$21,310	DENY	\$21,310
R044914	UNIT 532 ELEVATION A PLANNED COMMUNITY	\$17,680	DENY	\$17,680	DENY	\$17,680
R044915	UNIT 533 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160	DENY	\$19,160
R044916	UNIT 534 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160	DENY	\$19,160
R044917	UNIT 535 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160	DENY	\$19,160
R044918	UNIT 536 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160	DENY	\$19,160
R044919	UNIT 537 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160	DENY	\$19,160
R044920	UNIT 538 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160	DENY	\$19,160
R044921	UNIT 539 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160	DENY	\$19,160
R044922	UNIT 540 ELEVATION A PLANNED COMMUNITY	\$17,680	DENY	\$17,680	DENY	\$17,680
R044923	UNIT 541 ELEVATION A PLANNED COMMUNITY	\$38,060	DENY	\$38,060	DENY	\$38,060
R044924	UNIT 542 ELEVATION A PLANNED COMMUNITY	\$33,360	DENY	\$33,360	DENY	\$33,360
R044925	UNIT 543 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160	DENY	\$19,160
R044926	UNIT 544 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160	DENY	\$19,160
R044927	UNIT 545 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160	DENY	\$19,160
R044928	UNIT 546 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160	DENY	\$19,160
R044929	UNIT 547 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160	DENY	\$19,160
R044930	UNIT 548 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160	DENY	\$19,160
R044931	UNIT 549 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160	DENY	\$19,160
R044932	UNIT 550 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160	DENY	\$19,160
R044933	UNIT 551 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160	DENY	\$19,160
R044934	UNIT 552 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160	DENY	\$19,160
R044935	UNIT 553 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160	DENY	\$19,160
R044936	UNIT 554 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160	DENY	\$19,160
R044937	UNIT 555 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160	DENY	\$19,160
R044938	UNIT 556 ELEVATION A PLANNED COMMUNITY	\$34,470	DENY	\$34,470	DENY	\$34,470
R044939	UNIT 557 ELEVATION A PLANNED COMMUNITY	\$34,470	DENY	\$34,470	DENY	\$34,470
R044940	UNIT 558 ELEVATION A PLANNED COMMUNITY	\$71,810	DENY	\$71,810	DENY	\$71,810
R044941	UNIT 617 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160	DENY	\$19,160
R044942	UNIT 618 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160	DENY	\$19,160
R044943	UNIT 619 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160	DENY	\$19,160
R044944	UNIT 620 ELEVATION A PLANNED COMMUNITY	\$17,680	DENY	\$17,680	DENY	\$17,680
R044945	UNIT 621 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160	DENY	\$19,160

Account No	Legal Description	Notice of Determination	Recommended Finding	Recommended Value	CBOE Decision	CBOE Value
R044946	UNIT 622 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160	DENY	\$19,160
R044947	UNIT 623 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160	DENY	\$19,160
R044948	UNIT 624 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160	DENY	\$19,160
R044949	UNIT 625 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160	DENY	\$19,160
R044950	UNIT 626 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160	DENY	\$19,160
R044951	UNIT 627 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160	DENY	\$19,160
R044952	UNIT 628 ELEVATION A PLANNED COMMUNITY	\$17,680	DENY	\$17,680	DENY	\$17,680
R044953	UNIT 629 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160	DENY	\$19,160
R044954	UNIT 630 ELEVATION A PLANNED COMMUNITY	\$34,700	DENY	\$34,700	DENY	\$34,700
R044955	UNIT 631 ELEVATION A PLANNED COMMUNITY	\$21,310	DENY	\$21,310	DENY	\$21,310
R044956	UNIT 632 ELEVATION A PLANNED COMMUNITY	\$17,680	DENY	\$17,680	DENY	\$17,680
R044957	UNIT 633 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160	DENY	\$19,160
R044958	UNIT 634 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160	DENY	\$19,160
R044959	UNIT 635 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160	DENY	\$19,160
R044960	UNIT 636 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160	DENY	\$19,160
R044961	UNIT 637 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160	DENY	\$19,160
R044962	UNIT 638 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160	DENY	\$19,160
R044963	UNIT 639 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160	DENY	\$19,160
R044964	UNIT 640 ELEVATION A PLANNED COMMUNITY	\$17,680	DENY	\$17,680	DENY	\$17,680
R044965	UNIT 641 ELEVATION A PLANNED COMMUNITY	\$38,060	DENY	\$38,060	DENY	\$38,060
R044966	UNIT 642 ELEVATION A PLANNED COMMUNITY	\$33,360	DENY	\$33,360	DENY	\$33,360
R044967	UNIT 643 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160	DENY	\$19,160
R044968	UNIT 644 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160	DENY	\$19,160
R044969	UNIT 645 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160	DENY	\$19,160
R044970	UNIT 646 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160	DENY	\$19,160
R044972	UNIT 648 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160	DENY	\$19,160
R044973	UNIT 649 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160	DENY	\$19,160
R044974	UNIT 650 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160	DENY	\$19,160
R044975	UNIT 651 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160	DENY	\$19,160
R044976	UNIT 652 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160	DENY	\$19,160
R044977	UNIT 653 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160	DENY	\$19,160
R044978	UNIT 654 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160	DENY	\$19,160
R044979	UNIT 655 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160	DENY	\$19,160
R044709	UNIT C-101 ELEVATION A PLANNED COMMUNITY	\$1,095,220	ADJUST	\$1,022,990	ADJUST	\$1,022,990
R044710	UNIT C-102 ELEVATION A PLANNED COMMUNITY	\$2,099,780	ADJUST	\$1,961,230	ADJUST	\$1,961,230
R044711	UNIT C-103 ELEVATION A PLANNED COMMUNITY	\$998,450	ADJUST	\$932,580	ADJUST	\$932,580
R044712	UNIT C-104 ELEVATION A PLANNED COMMUNITY	\$168,430	ADJUST	\$157,340	ADJUST	\$157,340
R044713	UNIT C-201 ELEVATION A PLANNED COMMUNITY	\$314,610	ADJUST	\$293,880	ADJUST	\$293,880
R044714	UNIT C-202 ELEVATION A PLANNED COMMUNITY	\$497,510	ADJUST	\$464,700	ADJUST	\$464,700
R044715	UNIT C-203 ELEVATION A PLANNED COMMUNITY	\$1,090,170	ADJUST	\$1,018,260	ADJUST	\$1,018,260
R044716	UNIT C-204 ELEVATION A PLANNED COMMUNITY	\$208,990	ADJUST	\$195,230	ADJUST	\$195,230
R044701	UNIT C-ML06 ELEVATION A PLANNED COMMUNITY	\$903,830	ADJUST	\$844,210	ADJUST	\$844,210
R044702	UNIT C-ML07 ELEVATION A PLANNED COMMUNITY	\$247,100	ADJUST	\$230,820	ADJUST	\$230,820
R044703	UNIT C-ML08 ELEVATION A PLANNED COMMUNITY	\$1,695,530	ADJUST	\$1,583,670	ADJUST	\$1,583,670
R044704	UNIT C-ML09 ELEVATION A PLANNED COMMUNITY	\$503,210	ADJUST	\$470,030	ADJUST	\$470,030
R044698	UNIT C-P101 ELEVATION A PLANNED COMMUNITY	\$572,460	ADJUST	\$534,710	ADJUST	\$534,710
R044699	UNIT C-P102 ELEVATION A PLANNED COMMUNITY	\$575,640	ADJUST	\$537,680	ADJUST	\$537,680
R044705	UNIT C-P202 ELEVATION A PLANNED COMMUNITY	\$509,050	ADJUST	\$475,480	ADJUST	\$475,480
R044706	UNIT C-P204 ELEVATION A PLANNED COMMUNITY	\$1,055,940	ADJUST	\$986,290	ADJUST	\$986,290
R044707	UNIT C-P205 ELEVATION A PLANNED COMMUNITY	\$516,500	ADJUST	\$482,440	ADJUST	\$482,440
R044708	UNIT C-P206 ELEVATION A PLANNED COMMUNITY	\$505,370	ADJUST	\$472,050	ADJUST	\$472,050
TOTAL		\$19,919,630		\$19,000,000		\$19,000,000

ASSESSOR RECOMMENDATIONS FOR CHANGES TO PROPERTIES NOT APPEALED TO THE CBOE: Senior Appraisal Analyst Alexandra Cohen was present to explain the recommendations for changes to the Board. She briefly went over the 14 accounts with changes and their various reasons for the decrease/increase in valuations or changes to classification. These were presented in the meeting packet as well.

With no questions from the Board, it was **moved** by Commissioner Houck for the Board, in their capacity as the County Board of Equalization, to accept and approve the adjustments recommended by the Assessor’s Office, for CBOE account numbers R003162,. R071874, R011160, R074045, R015233, R042869, R071120, R071122, R030316, R009554, R030991, R010354, R033273, and R033394, along with the corresponding values that were included in the information in the official meeting packet. Commissioner Smith seconded. Motion carried unanimously.

[The complete list of property changes can be found at the end of these meeting minutes under the CBOE Text Inclusion into minutes – “2022 CBOE Assessor Recommended Area Changes.”]

ADJOURN: Chairperson Houck thanked the Assessor’s Office and Hearing Officer Walter Sorrentino for their work and adjourned the meeting of the Gunnison County Board of Equalization at 8:54 am.

Jonathan Houck, Chairperson

Roland Mason, Vice-Chairperson

Liz Smith, Commissioner

Minutes Prepared By:

Melanie Bollig, Deputy County Clerk

Attest:

Kathy Simillion, County Clerk

GUNNISON COUNTY BOARD OF EQUALIZATION TEXT INCLUSION INTO MINUTES

**2022 CBOE
ASSESSOR RECOMMENDED AREA CHANGES**

Account #	Legal Description	Current 2022 Value		CBOE Adjusted 2022 Value		Reason for Change
		Classification	Value	Classification	Value	
R003162	LOTS 1 & 2, BLOCK 21, CRESTED BUTTE	Mixed Use	\$1,480,230	Residential	\$1,560,200	No longer commercial
R071874	PARCEL A, BLOCK 14, WEST GUNNISON	Commercial	\$311,940	Residential	\$335,580	No longer commercial
R011160	40 ACRES IN SECTION 27, TOWNSHIP 47N, RANGE 3W	Residential	\$738,240	Residential	\$604,380	Square footage correction
R074045	6.4 ACRES IN SECTION 27, TOWNSHIP 47N, RANGE 7W (AKA PART OF PANORAMA NO. 2)	Mixed Use	\$1,047,000	Agricultural	\$350	Improvements should not be on account
R015233	LOT 27, BLOCK 5, CRESTED BUTTE SOUTH SUBDIVISION	Vacant	\$100,000	Residential	\$190,060	Corrected abstract codes
R042869	LOT 75, DOS RIOS SUBDIVISION, UNIT NO. 3	Residential	\$739,060	Residential	\$686,080	Square footage correction
R071120	UNDIVIDED 20% INTEREST IN: LOTS 14-16, PART OF LOTS 17-20 AND ADJACENT ALLEY, BLOCK 41, PITKIN	Vacant	\$5,020	Residential	\$5,020	Qualifies for contiguous use
R071122	UNDIVIDED 20% INTEREST IN: LOTS 14-16, PART OF LOTS 17-20 AND ADJACENT ALLEY, BLOCK 41, PITKIN	Vacant	\$5,020	Residential	\$5,020	Qualifies for contiguous use

Account #	Legal Description	Current 2022 Value		CBOE Adjusted 2022 Value		Reason for Change
		Classification	Value	Classification	Value	
R030316	LOT 19, TRAPPER'S CROSSING AT WILDCAT SUBDIVISION	Vacant	\$284,640	Vacant	\$177,900	Lot does not have a well
R009554	LOT 26, PART OF LOT 27 & ADJACENT STREET, BLOCKS 1 & 5, WHITE PINE	Residential	\$162,590	Residential	\$125,453	Square footage correction
R030991	UNIT 306, WESTHAVEN CONDOMINIUMS, GUNNISON	Residential	\$190,660	Residential	\$158,980	Building type is fourplex, not duplex/triplex
R010354	34.95 ACRES IN SECTION 7, TOWNSHIP 49N, RANGE 1W	Vacant	\$130,290	Residential	\$130,290	M033218 was moved to this parcel in 2021 - should be residential
R033273	0.747 ACRES IN SECTION 9, TOWNSHIP 11S, RANGE 89W	Agricultural	\$100	Agricultural	\$80	Acreage correction
R033394	1.401 ACRES IN SECTION 9, TOWNSHIP 11S, RANGE 89W	Agricultural	\$100	Agricultural	\$40	Acreage correction