Joshua Ost

From: Barnes, Chris <chris@lichtco.com>
Sent: Monday, September 12, 2016 1:26 PM
To: CBOE
Subject: 2016 BOE Appeal
Attachments: Assessor level Appeal and proof of Submission.pdf; Assessor Letter in lieu of NODs.pdf

CBOE # 12

Received
County Administration
9/12/16

Josh,

We hereby appeal the following properties to the Board of Equalization and request a hearing.

6 Emmons Road, #124	R043962	12
6 Emmons Road, #125	R043963	13
6 Emmons Road, #204	R043965	14
6 Emmons Road, #206	R043967	15
6 Emmons Road, #218	R043979	16
6 Emmons Road, #220	R043981	17
6 Emmons Road, #224	R043985	18
6 Emmons Road, #306	R043990	19
6 Emmons Road, #308	R043992	20
6 Emmons Road, #324	R044008	21
6 Emmons Road, #404	R044011	22
6 Emmons Road, #420	R044027	23
6 Emmons Road, #422	R044029	24
6 Emmons Road, #424	R044031	25
6 Emmons Road, #506	R044036	26
6 Emmons Road, #508	R044038	27
6 Emmons Road, #510	R044040	28
6 Emmons Road, #514	R044044	29
6 Emmons Road, #516	R044046	30

I have attached the letter from the Assessor's office denying the appeal based on standing. I have also attached the confirmation from the Assessor's office dated May 25, 2016 proving that the appeals were filed timely. The Assessor's office did not produce Notices of Determination because they did not believe the petitioner had standing. The deed cited by the assessor's office was made in error and should have been for unit 214 only, which is not a part of this appeal. The title company is in the process of correcting the deed and we will provide the corrected deed prior to the BOE hearing. Please confirm receipt of this appeal and contact me to schedule a hearing time. Please do not hesitate to contact me with any questions or if you need additional information.

Thank you.

Chris

Chris Barnes
Vice President
Licht & Company, Inc.
9101 E. Kenyon Avenue, Suite 3900
Denver, Colorado 80237

Phone: 303.575.9306
Fax: 303.575.9307

E-mail: chris@lichtco.com

CBOS #12

_____ Information from ESET NOD32 Antivirus, version of virus signature database 14110 (20160912)
_____

The message was checked by ESET NOD32 Antivirus.

http://www.eset.com

Adam Licht

From: Kristy Mcfarland <KMcfarland@gunnisoncounty.org>
Sent: Wednesday, May 25, 2016 11:35 AM
To: Adam Licht
Subject: RE: 2016 Property Tax Appeal

EXHIBIT A
Page 1 of 2

CBOE # 12

Dear Adam,

We have received your inquiry regarding CB Lodging LLC's properties, and have initiated 2016 property value appeals for the 19 accounts listed on page 2 of your attached letter. Our appraisers will review your property's records together with the information you provided and a notice of determination (NOD) will be sent to you no later than **August 31, 2016**. Note that we are using the extended appeal period this year.

Information about Gunnison County's assessment and appeals process can be found on our website: http://www.gunnisoncounty.org/665/Assessment-Process

Please don't hesitate to contact us if you have any questions, or would like help navigating the website.

Kind regards,

Kristy

Kristy McFarland
Gunnison County Assessor
221 N. Wisconsin St., Suite A
Gunnison, CO 81230
phone - 970.641.1085
http://www.gunnisoncounty.org/132/Assessors-Office

From: Adam Licht [mailto:adam@lichtco.com]
Sent: Wednesday, May 25, 2016 10:30 AM
To: Assessor
Subject: 2016 Property Tax Appeal

GUNNISON COUNTY ASSESSOR'S OFFICE

Attached to this email is the 2016 property tax appeal for the following properties:

PROPERTY ADDRESS	SCHEDULE #
6 Emmons Road, #124	R043962
6 Emmons Road, #125	R043963
6 Emmons Road, #204	R043965
6 Emmons Road, #206	R043967
6 Emmons Road, #218	R043979
6 Emmons Road, #220	R043981
6 Emmons Road, #224	R043985
6 Emmons Road, #306	R043990
6 Emmons Road, #308	R043992
6 Emmons Road, #324	R044008

CASE # 12
EXHIBIT 4
Page 2 of 2

6 Emmons Road, #404	R044011
6 Emmons Road, #420	R044027
6 Emmons Road, #422	R044029
6 Emmons Road, #424	R044031
6 Emmons Road, #506	R044036
6 Emmons Road, #508	R044038
6 Emmons Road, #510	R044040
6 Emmons Road, #514	R044044
6 Emmons Road, #516	R044046

There are a total of 6 pages attached in the appeal.

Please verify that you have received the appeal in its entirety by email at adam@lichtco.com.

If there are any pages missing, or if you have any questions, please call me at 303-575-9306.

Thank you,

Adam Licht
Licht & Company, Inc.
9101 E Kenyon Avenue
Suite 3900
Denver, Colorado 80237

Phone: 303-575-9306
adam@lichtco.com

LICHT & COMPANY
L&C
INCORPORATED

EXHIBIT B
Page 1 of 6

CBOE # 12

May 23, 2016

Assessor
Gunnison County

Re: Address: See Attached List
Schedule Number: See Attached List

Dear Assessor,

We represent the owner of the above referenced property. We appeal the 2016 actual value of the property. Your office has valued the property at **$1,692,260.** We estimate the actual value to be **$507,678.**

The subject property is a total of 19 residential units that are a part of the Grand Lodge. All of the subject units are currently classified as non-residential property. It is our understanding that the properties have been classified as non-residential because the ownership group owns more than four units, and they depreciate the properties.

Because the properties are owned in bulk, they would sell at a considerable discount compared to the induvial unit sales. Additionally, the taxes payable on non-residentially assessed units is much higher than its competition and would further the discount at which these properties would sell.

The income and expense statements for 2013 and 2014 are attached along with an income approach using the actual income. These income and expense statements are based on the entirety of the units that the ownership group owned during the base period. Presently, the ownership group only owns 19 units and the remainder of the units have been excluded from this appeal. The 2013 income supports a negative value for the property and the 2014 supports a value of $18,817 for the entirety of the subject units. Even with the additional units, this economic unit could not sustain a profit.

Since the income potential of the property cannot support the contributory value of the land, the property is an under improvement. Please revalue the units to 30% of the current improvement value, which represents the contributory value of the land.

Please revalue the subject property to $507,678

Please notify us of your decision at: **Licht & Company, Inc.**
9101 E. Kenyon Avenue, Suite 3900
Denver, Colorado 80237

Howard M. Licht
President

PROPERTY ADDRESS	SCHEDULE #	COUNTY	2016 Total Actual Value	2016 L&C
6 Emmons Road, #124	R043962	Gunnison	$124,890	$37,467
6 Emmons Road, #125	R043963	Gunnison	$130,760	$39,228
6 Emmons Road, #204	R043965	Gunnison	$125,210	$37,563
6 Emmons Road, #206	R043967	Gunnison	$68,520	$20,556
6 Emmons Road, #218	R043979	Gunnison	$68,520	$20,556
6 Emmons Road, #220	R043981	Gunnison	$69,180	$20,754
6 Emmons Road, #224	R043985	Gunnison	$124,890	$37,467
6 Emmons Road, #306	R043990	Gunnison	$68,520	$20,556
6 Emmons Road, #308	R043992	Gunnison	$69,180	$20,754
6 Emmons Road, #324	R044008	Gunnison	$124,890	$37,467
6 Emmons Road, #404	R044011	Gunnison	$125,210	$37,563
6 Emmons Road, #420	R044027	Gunnison	$69,180	$20,754
6 Emmons Road, #422	R044029	Gunnison	$68,520	$20,556
6 Emmons Road, #424	R044031	Gunnison	$124,890	$37,467
6 Emmons Road, #506	R044036	Gunnison	$54,500	$16,350
6 Emmons Road, #508	R044038	Gunnison	$69,180	$20,754
6 Emmons Road, #510	R044040	Gunnison	$68,520	$20,556
6 Emmons Road, #514	R044044	Gunnison	$68,520	$20,556
6 Emmons Road, #516	R044046	Gunnison	$69,180	$20,754
			$1,692,260	$507,678

Grand Lodge--Multiple Units
Schedule Number MULTIPLE
Number of Rooms 20
Analysis of Actual Income and Expenses

			2013		2014
Revenues					
Rooms		$	228,558	$	286,704
Telephone					
Food and Bar Sales					
Other					
Total Revenue		$	228,558	$	286,704
Total Annual Expenses		$	253,533	$	351,080
Deductions From Expenses					
	Closing Costs			$	12,438
	Commisions			$	53,262
	Meals			$	519
	Taxes	$	20,606	$	12,034
Total Applicable Expenses		**$**	**232,926**	**$**	**272,827**
			101.91%		*95.16%*
Replacement Reserve (Return of P.P.)	**4% of Gross Revenue**	$	9,142	$	11,468
Return on Personal Property (2015)	$0 X 15% Rate of Return	$	-	$	-
Total Annual Expense Deductions		$	242,069	$	284,295
NOI		$	(13,511)	$	2,409
Cap Rate	(10.50% + 2.3%)		12.80%		12.80%
Indicated Value		$	(105,555)	$	18,817
Less Tieback Parcels					
Total Value		**$**	**(105,555)**	**$**	**18,817**

EXHIBIT B
Page 3 of 6

CODE # 12

Database: GARTPROP

Accrual

Comparative Income Statement
Income Statement-Development Operations
Gart Properties
CB Lodging, LLC

Date: 1/22/2014
Time: 11:11 AM

Report includes an open period. Entries are not final.

	Thru:	Current Period Actual Dec 2013	Current Period Budget Dec 2013	Variance		Year-To-Date Actual Dec 2013	Year-To-Date Budget Dec 2013	Variance	
INCOME									
Rental Income-Condo Units		2,577.36	0.00	2,577.36	0.00%	228,557.63	0.00	228,557.63	0.00%
Interest Income		9.33	0.00	9.33	0.00%	174.32	0.00	174.32	0.00%
Total Income		2,586.69	0.00	2,586.69		228,731.95	0.00	228,731.95	
EXPENSES									
Dues on Unsold Units		0.00	0.00	0.00	0.00%	211,572.40	0.00	(211,572.40)	0.00%
Dues and Subscriptions		100.00	0.00	(100.00)	0.00%	100.00	0.00	(100.00)	0.00%
Insurance		0.00	0.00	0.00	0.00%	459.00	0.00	(459.00)	0.00%
Licenses and Fees		344.00	0.00	(344.00)	0.00%	345.00	0.00	(345.00)	0.00%
Management Fees		1,000.00	0.00	(1,000.00)	0.00%	13,000.00	0.00	(13,000.00)	0.00%
Professional Fees		0.00	0.00	0.00	0.00%	7,450.00	0.00	(7,450.00)	0.00%
Taxes		3,128.86	0.00	(3,128.86)	0.00%	20,606.27	0.00	(20,606.27)	0.00%
Total Expenses		4,572.86	0.00	(4,572.86)		253,532.67	0.00	(253,532.67)	
Net Operating Income		(1,986.17)	0.00	(1,986.17)		(24,800.72)	0.00	(24,800.72)	
Depreciation&Amortization		5,498.19	0.00	(5,498.19)	0.00%	65,978.50	0.00	(65,978.50)	0.00%
Net Income		(7,484.36)	0.00	(7,484.36)		(90,779.22)	0.00	(90,779.22)	

EXHIBIT 13 Page 4 of 6

DOCKET # 12

Database: GARTPROP

Accrual

Comparative Income Statement
Income Statement-Development Operations
Gart Properties
CB Lodging, LLC

Date: 1/28/2015
Time: 01:16 PM

Report includes an open period. Entries are not final.

	Current Period				Year-To-Date			
Thru:	Actual Dec 2014	Budget Dec 2014	Variance		Actual Dec 2014	Budget Dec 2014	Variance	
INCOME								
Rental Income-Condo Units	2,033.07	0.00	2,033.07	0.00%	286,704.03	0.00	286,704.03	0.00%
Interest Income	49.50	0.00	49.50	0.00%	566.67	0.00	566.67	0.00%
Gain/Loss on Sales	137,400.00	0.00	137,400.00	0.00%	887,700.00	0.00	887,700.00	0.00%
Total Income	139,482.57	0.00	139,482.57		1,174,970.70	0.00	1,174,970.70	
EXPENSES								
Dues on Unsold Units	7,915.87	0.00	(7,915.87)	0.00%	247,036.79	0.00	(247,036.79)	0.00%
Closing Costs	2,608.48	0.00	(2,608.48)	0.00%	12,437.96	0.00	(12,437.96)	0.00%
Commissions	8,244.00	0.00	(8,244.00)	0.00%	53,262.00	0.00	(53,262.00)	0.00%
Insurance	0.00	0.00	0.00	0.00%	601.00	0.00	(601.00)	0.00%
Legal Fees	0.00	0.00	0.00	0.00%	2,008.12	0.00	(2,008.12)	0.00%
Licenses and Fees	319.00	0.00	(319.00)	0.00%	329.00	0.00	(329.00)	0.00%
Management Fees	1,000.00	0.00	(1,000.00)	0.00%	12,000.00	0.00	(12,000.00)	0.00%
Meals	0.00	0.00	0.00	0.00%	518.99	0.00	(518.99)	0.00%
Professional Fees	0.00	0.00	0.00	0.00%	4,650.00	0.00	(4,650.00)	0.00%
Taxes	(525.88)	0.00	525.88	0.00%	18,155.08	0.00	(18,155.08)	0.00%
Other Marketing	0.00	0.00	0.00	0.00%	81.31	0.00	(81.31)	0.00
Total Expenses	19,561.47	0.00	(19,561.47)		351,080.25	0.00	(351,080.25)	
Net Operating Income	119,921.10	0.00	119,921.10		823,890.45	0.00	823,890.45	
Depreciation&Amortization	4,536.12	0.00	(4,536.12)	0.00%	52,381.20	0.00	(52,381.20)	0.00%
Net Income	115,384.98	0.00	115,384.98		771,509.25	0.00	771,509.25	

EXHIBIT B
Page 5 of 6

Case # 12

EXHIBIT B
Page 6 of 6

CBOE # 12

APPOINTMENT OF AGENT

February 17, 2015

Licht & Company, Inc. is authorized to represent **CB LODGING LLC** in property tax valuation matters for tax years 2015 and 2016. Please contact Licht & Company regarding all property tax issues. The properties are indicated below:

ADDRESS	SCHEDULE #	COUNTY
6 Emmons Road, #105	R043946	Gunnison
6 Emmons Road, #124	R043962	Gunnison
6 Emmons Road, #125	R043963	Gunnison
6 Emmons Road, #204	R043965	Gunnison
6 Emmons Road, #206	R043967	Gunnison
6 Emmons Road, #214	R043975	Gunnison
6 Emmons Road, #218	R043979	Gunnison
6 Emmons Road, #219	R043980	Gunnison
6 Emmons Road, #220	R043981	Gunnison
6 Emmons Road, #224	R043985	Gunnison
6 Emmons Road, #306	R043990	Gunnison
6 Emmons Road, #308	R043992	Gunnison
6 Emmons Road, #310	R043994	Gunnison
6 Emmons Road, #324	R044008	Gunnison
6 Emmons Road, #404	R044011	Gunnison
6 Emmons Road, #419	R044026	Gunnison
6 Emmons Road, #420	R044027	Gunnison
6 Emmons Road, #422	R044029	Gunnison
6 Emmons Road, #424	R044031	Gunnison
6 Emmons Road, #504	R044034	Gunnison
6 Emmons Road, #506	R044036	Gunnison
6 Emmons Road, #508	R044038	Gunnison
6 Emmons Road, #510	R044040	Gunnison
6 Emmons Road, #514	R044044	Gunnison
6 Emmons Road, #516	R044046	Gunnison
6 Emmons Road, #518	R044048	Gunnison
6 Emmons Road, #520	R044050	Gunnison
6 Emmons Road, #522	R044052	Gunnison

AGENT: **Licht & Company, Inc.**
9101 E. Kenyon Avenue, Suite 3900
Denver, CO 80237
Phone: (303) 575-9306
Fax: (303) 575-9307

X _____ 3/24/15
Signature Date

Name: THOMAS GART

Title: MANAGING MEMBER

Company: CB LODGING LLC

State of Colorado)
County of Denver) *ss.*

The foregoing instrument was acknowledged before me this 24 *day of* March, 2015, *by* Thomas Gart.

WITNESS my hand and official seal

Tamara Atkin
Notary Public

My commission expires: January 22, 2019

TAMARA ATKIN
NOTARY PUBLIC
STATE OF COLORADO
NOTARY ID 20154003164
MY COMMISSION EXPIRES JANUARY 22, 2019

CBOE # 12

Gunnison County Assessor's Office
221 North Wisconsin Street, Suite A
Gunnison, CO 81230

EXHIBIT C
Page 1 of 4

COPY

August 26th, 2016

CB LODGING LLC
299 MILWAUKEE ST STE 500
DENVER, CO 80206-5045

Dear Property Owner,

On May 25th of this year, the Gunnison County Assessor's Office received through your agent, Licht & Company Inc, property valuation appeals regarding a number of condo units in the Grand Lodge Crested Butte Resort II. However, a Special Warranty Deed executed on April 28th and recorded on May 3rd (copy attached) conveyed all these properties to another party. Therefore it appears that you did not have standing to appeal at the time of filing.

For this reason, the Assessor's Office is unable to accept your appeals or to send you Notices of Determination regarding these properties. If you believe this decision is in error and you wish to continue your appeal, you must submit a written appeal to County Board of Equalization no later than September 15. The mailing address for the County Board of Equalization is:

Gunnison County Board of Equalization
200 E Virginia Ave
Gunnison, CO 81230

Kind Regards,

William Spicer
Senior Appraiser Analyst
(970) 641-1085

Cc: Licht & Company Inc

639200 5/3/2016 11:06:29 AM Page 1 of 3
Kathy Simillion Gunnison County, CO
R: $27.05 D: 6.05 eRecorded

CBOE # 12

EXHIBIT C
Page 22 of 41

SPECIAL WARRANTY DEED

CB LODGING LLC, a Colorado limited liability company,

whose address is 299 Milwaukee Street, Suite 500
Denver, CO 80206-5045

for ten dollars and other valuable consideration, in hand paid, hereby sells and conveys to

HOMOKY PROPERTIES, LLC, a Texas limited liability company,

whose address is 2424 Bent Horn Drive
Plano, TX 75025

the following real property in the County of Gunnison, and State of Colorado:

> THE GRAND LODGE CRESTED BUTTE RESORT II CONDOMINIUMS, according to the Resort II Condominium Map recorded July 31, 2006 as Reception No. 567489 and as defined and described in The Grand Lodge Crested Butte Resort II Condominium Declaration recorded July 31, 2006 as Reception No. 567488, Town of Mt. Crested Butte, County of Gunnison, State of Colorado,

with all its appurtenances, and warrants the title to same against any person or party claiming any interest in the above described real property by, through or under the grantor, subject to: the lien for 2016 and subsequent real property taxes and assessments; unpatented mining claims, reservations or exceptions in patents, or in acts authorizing the issuance thereof; minerals of whatsoever kind, subsurface and surface substances, in, on, under and that may be produced from the land, together with all rights, privileges, and immunities relating thereto; water rights, claims or title to water; distribution utility easements; those specifically described rights of third parties not shown by the public records of which grantee has actual knowledge and which were accepted by grantee; inclusion of the property within any special taxing district; the effect of inclusions in any general or specific water conservancy, fire protection, soil conservation or other district or inclusion in any water service or street improvement area; United States Patent recorded May 26, 1906 in Book 101 at Page 373; all matters as shown on the plat of the Lodge Sites Area recorded October 21, 1963 as Reception No. 256818, in Affidavit of Correction of the Lodge Sites Area recorded February 16, 1982 as Reception No. 365432, on

01330-77690

Replat of Northern Lodge Sites recorded October 25, 1979 as Reception No. 345913, and on Replat of Lodge Sites 5 & 6, Northern Lodge Sites, recorded July 7, 1997 as Reception No. 476638; Protective Covenants for the Lodge Sites Area recorded August 21, 1973 in Book 458 at Page 47; Replat of Northern Lodge Sites Subdivision Agreement recorded October 24, 1986 in Book 635 at Page 32; Easement Agreement recorded May 31, 1991 in Book 691 at Page 69, and Amendment to Easement recorded June 7, 1993 in Book 725 at Page 144; Cross-Easement Agreement recorded June 7, 1993 in Book 725 at Page 147; Restrictive Covenant recorded June 7, 1993 in Book 725 at Page 156; Grant of Easement recorded September 3, 1998 as Reception No. 486685; all matters as shown on the Resort II Condominium Map recorded July 31, 2006 as Reception No. 567489; The Grand Lodge Crested Butte Resort II Condominium Declaration recorded July 31, 2006 as Reception No. 567488, Technical Amendment recorded October 10, 2006 as Reception No. 569880 and Technical Amendment recorded April 12, 2007 as Reception No. 574381; all matters as shown on the Commercial Condominium Map The Grand Lodge Crested Butte Commercial Condominium recorded October 6, 2004 as Reception No. 546966 and the First Amendment to Commercial Condominium Map The Grand Lodge Crested Butte Commercial Condominium recorded July 31, 2006 as Reception No. 567487; The Grand Lodge Crested Butte Commercial Condominium Declaration recorded October 6, 2004 as Reception No. 546967 and The Grand Lodge Crested Butte Amended and Restated Commercial Condominium Declaration recorded July 31, 2006 as Reception No. 567486, First Amendment recorded September 15, 2009 as Reception No. 593684; and Community Declaration for Mt. Crested Butte Town Center recorded February 28, 2007 as Reception No. 573262, First Amendment recorded April 6, 2007 as Reception No. 574199, Second Amendment recorded September 15, 2009 as Reception No. 593685, Third Amendment recorded January 9, 2012 as Reception No. 610632, and Supplement recorded June 21, 2012 as Reception No. 613671.

Signed the 21 day of April, 2016.

CB LODGING LLC, a Colorado limited liability company

By: Gart Properties LLC, a Colorado limited liability company, Manager

By: _____
Mark Sidell, President

CBCF # 12

639200

5/3/2016 11:06:29 AM 3 of 3

Gunnison County, CO

EXHIBIT C
Page 4 of 4

STATE OF California)
) ss.
COUNTY OF Riverside)

The foregoing Special Warranty Deed was acknowledged before me this 28th day of ~~28th~~ April, 2016, by Mark Sidell, President of Gart Properties LLC, a Colorado limited liability company, Manager of CB Lodging LLC, a Colorado limited liability company.

Witness my hand and official seal.
My commission expires: 11/26/2019

Nina Hopkins
Notary Public

NINA HOPKINS
Commission # 2135146
Notary Public - California
Riverside County
My Comm. Expires Nov 26, 2019

Gunnison County
COLORADO

Gunnison County Administration
Phone: (970) 641–0248 • Fax: (970) 641–3061
www.GunnisonCounty.org

September 16, 2016

CBOE # 12
Licht & Company, Inc.
9101 E. Kenyon Avenue, Suite 3900
Denver, CO 80237

CB Lodging LLC

Schedule Number: R043962
Property Description: 6 Emmons Road, #124

Dear Property Owner:

The Gunnison County Board of Equalization will hear your petition of protest on the valuation for assessment of your property on Monday, September 26, 2016 at 2:00PM. The hearing will be held in the Board of County Commissioners Board Room at the Gunnison County Court House 200 E. Virginia, Gunnison, Colorado, 81230. Please read the following information carefully.

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** by email to CBOE@gunnisoncounty.org, or by fax at 970-641-3061. **Please contact the CBOE Administrative Officer prior to the hearing date to make a special request for a phone conference, if needed.**

1. You may submit your case in written form or appear in person or by phone before the Board. If your information is submitted in writing, the Board will make a determination after reviewing the petition, any written evidence that has been provided, and after allowing the Assessor to give testimony and submit exhibits.

2. All of the data used by the Assessor's Office in determining the actual value of your property is available on the Assessor's website (http://www.gunnisoncounty.org/678/reappraisal-sales). If you wish to receive a copy of this data, you must submit a request either by email (assessor@gunnisoncounty.org), by fax (970-641-7920), or in writing (221 N. Wisconsin St. Ste A, Gunnison, CO 81230). The Assessor's Office will send you the requested data within three (3) working days of receiving your request. You may choose to receive the data by email or in printed form. If you choose to receive it in printed form, the Assessor's Office may charge you for the printing and mailing costs.

3. Please provide one copy of the documentation that you plan to submit at the hearing, including any documentation that has previously been provided to the Assessor's Office, by 8:00 am, two (2) business days prior to the hearing date of Monday, September 26, 2016 to permit the exhibits to be presented to the Board. Please bring, or have delivered, such documentation to the County Administration Office located at 200 E. Virginia Avenue, Gunnison, Colorado. This documentation may also be faxed to 970-641-3061, or email to CBOE@gunnisoncounty.org. **If you bring additional documentation to the hearing, please bring five (5) copies of each document.**

4. Because of the volume of cases before the Board of Equalization, all hearings scheduled are final and cannot be rescheduled. Hearings will go before the Board in your absence. The Board will carefully consider all data submitted. If you cannot attend the hearing scheduled for you above, please contact the CBOE Administrative Officer by email at CBOE@gunnisoncounty.org or by telephone at 970-641-7600.

Sincerely,

Josh Ost

Josh Ost
Administrative Assistant III

Gunnison County
COLORADO

Gunnison County Administration
Phone: (970) 641–0248 • Fax: (970) 641–3061
www.GunnisonCounty.org

September 16, 2016

CBOE # 13
Licht & Company, Inc.
9101 E. Kenyon Avenue, Suite 3900
Denver, CO 80237

CB Lodging LLC

Schedule Number: R043963
Property Description: 6 Emmons Road, #125

Dear Property Owner:

The Gunnison County Board of Equalization will hear your petition of protest on the valuation for assessment of your property on Monday, September 26, 2016 at 2:00PM. The hearing will be held in the Board of County Commissioners Board Room at the Gunnison County Court House 200 E. Virginia, Gunnison, Colorado, 81230. Please read the following information carefully.

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** by email to CBOE@gunnisoncounty.org, or by fax at 970-641-3061. **Please contact the CBOE Administrative Officer prior to the hearing date to make a special request for a phone conference, if needed.**

1. You may submit your case in written form or appear in person or by phone before the Board. If your information is submitted in writing, the Board will make a determination after reviewing the petition, any written evidence that has been provided, and after allowing the Assessor to give testimony and submit exhibits.

2. All of the data used by the Assessor's Office in determining the actual value of your property is available on the Assessor's website (http://www.gunnisoncounty.org/678/reappraisal-sales). If you wish to receive a copy of this data, you must submit a request either by email (assessor@gunnisoncounty.org), by fax (970-641-7920), or in writing (221 N. Wisconsin St. Ste A, Gunnison, CO 81230). The Assessor's Office will send you the requested data within three (3) working days of receiving your request. You may choose to receive the data by email or in printed form. If you choose to receive it in printed form, the Assessor's Office may charge you for the printing and mailing costs.

3. Please provide one copy of the documentation that you plan to submit at the hearing, including any documentation that has previously been provided to the Assessor's Office, by 8:00 am, two (2) business days prior to the hearing date of Monday, September 26, 2016 to permit the exhibits to be presented to the Board. Please bring, or have delivered, such documentation to the County Administration Office located at 200 E. Virginia Avenue, Gunnison, Colorado. This documentation may also be faxed to 970-641-3061, or email to CBOE@gunnisoncounty.org. **If you bring additional documentation to the hearing, please bring five (5) copies of each document.**

4. Because of the volume of cases before the Board of Equalization, all hearings scheduled are final and cannot be rescheduled. Hearings will go before the Board in your absence. The Board will carefully consider all data submitted. If you cannot attend the hearing scheduled for you above, please contact the CBOE Administrative Officer by email at CBOE@gunnisoncounty.org or by telephone at 970-641-7600.

Sincerely,

Josh Ost
Administrative Assistant III

Gunnison County
COLORADO

Gunnison County Administration
Phone: (970) 641–0248 • Fax: (970) 641–3061
www.GunnisonCounty.org

September 16, 2016

CBOE # 14
Licht & Company, Inc.
9101 E. Kenyon Avenue, Suite 3900
Denver, CO 80237

CB Lodging LLC

Schedule Number: R043965
Property Description: 6 Emmons Road, #204

Dear Property Owner:

The Gunnison County Board of Equalization will hear your petition of protest on the valuation for assessment of your property on Monday, September 26, 2016 at 2:00PM. The hearing will be held in the Board of County Commissioners Board Room at the Gunnison County Court House 200 E. Virginia, Gunnison, Colorado, 81230. Please read the following information carefully.

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Sincerely,

Josh Ost
Administrative Assistant III

Gunnison County
COLORADO

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September 16, 2016

CBOE # 15
Licht & Company, Inc.
9101 E. Kenyon Avenue, Suite 3900
Denver, CO 80237

CB Lodging LLC

Schedule Number: R043967
Property Description: 6 Emmons Road, #206

Dear Property Owner:

The Gunnison County Board of Equalization will hear your petition of protest on the valuation for assessment of your property on Monday, September 26, 2016 at 2:00PM. The hearing will be held in the Board of County Commissioners Board Room at the Gunnison County Court House 200 E. Virginia, Gunnison, Colorado, 81230. Please read the following information carefully.

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Josh Ost
Administrative Assistant III

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September 16, 2016

CBOE # 16
Licht & Company, Inc.
9101 E. Kenyon Avenue, Suite 3900
Denver, CO 80237

CB Lodging LLC

Schedule Number: R043979
Property Description: 6 Emmons Road, #218

Dear Property Owner:

The Gunnison County Board of Equalization will hear your petition of protest on the valuation for assessment of your property on Monday, September 26, 2016 at 2:00PM. The hearing will be held in the Board of County Commissioners Board Room at the Gunnison County Court House 200 E. Virginia, Gunnison, Colorado, 81230. Please read the following information carefully.

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Sincerely,

Josh Ost
Administrative Assistant III

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September 16, 2016

CBOE # 17
Licht & Company, Inc.
9101 E. Kenyon Avenue, Suite 3900
Denver, CO 80237

CB Lodging LLC

Schedule Number: R043981
Property Description: 6 Emmons Road, #220

Dear Property Owner:

The Gunnison County Board of Equalization will hear your petition of protest on the valuation for assessment of your property on Monday, September 26, 2016 at 2:00PM. The hearing will be held in the Board of County Commissioners Board Room at the Gunnison County Court House 200 E. Virginia, Gunnison, Colorado, 81230. Please read the following information carefully.

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Sincerely,

Josh Ost
Administrative Assistant III

Gunnison County
COLORADO

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September 16, 2016

CBOE # 18
Licht & Company, Inc.
9101 E. Kenyon Avenue, Suite 3900
Denver, CO 80237

CB Lodging LLC

Schedule Number: R043985
Property Description: 6 Emmons Road, #224

Dear Property Owner:

The Gunnison County Board of Equalization will hear your petition of protest on the valuation for assessment of your property on Monday, September 26, 2016 at 2:00PM. The hearing will be held in the Board of County Commissioners Board Room at the Gunnison County Court House 200 E. Virginia, Gunnison, Colorado, 81230. Please read the following information carefully.

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Sincerely,

Josh Ost
Administrative Assistant III

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September 16, 2016

CBOE # 19
Licht & Company, Inc.
9101 E. Kenyon Avenue, Suite 3900
Denver, CO 80237

CB Lodging LLC

Schedule Number: R043990
Property Description: 6 Emmons Road, #306

Dear Property Owner:

The Gunnison County Board of Equalization will hear your petition of protest on the valuation for assessment of your property on Monday, September 26, 2016 at 2:00PM. The hearing will be held in the Board of County Commissioners Board Room at the Gunnison County Court House 200 E. Virginia, Gunnison, Colorado, 81230. Please read the following information carefully.

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Sincerely,

Josh Ost
Administrative Assistant III

Gunnison County
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September 16, 2016

CBOE # 20
Licht & Company, Inc.
9101 E. Kenyon Avenue, Suite 3900
Denver, CO 80237

CB Lodging LLC

Schedule Number: R043992
Property Description: 6 Emmons Road, #308

Dear Property Owner:

The Gunnison County Board of Equalization will hear your petition of protest on the valuation for assessment of your property on Monday, September 26, 2016 at 2:00PM. The hearing will be held in the Board of County Commissioners Board Room at the Gunnison County Court House 200 E. Virginia, Gunnison, Colorado, 81230. Please read the following information carefully.

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Josh Ost
Administrative Assistant III

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September 16, 2016

CBOE # 21
Licht & Company, Inc.
9101 E. Kenyon Avenue, Suite 3900
Denver, CO 80237

CB Lodging LLC

Schedule Number: R044008
Property Description: 6 Emmons Road, #324

Dear Property Owner:

The Gunnison County Board of Equalization will hear your petition of protest on the valuation for assessment of your property on Monday, September 26, 2016 at 2:00PM. The hearing will be held in the Board of County Commissioners Board Room at the Gunnison County Court House 200 E. Virginia, Gunnison, Colorado, 81230. Please read the following information carefully.

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Sincerely,

Josh Ost

Josh Ost
Administrative Assistant III

Gunnison County
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September 16, 2016

CBOE # 22
Licht & Company, Inc.
9101 E. Kenyon Avenue, Suite 3900
Denver, CO 80237

CB Lodging LLC

Schedule Number: R044011
Property Description: 6 Emmons Road, #404

Dear Property Owner:

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COLORADO

Gunnison County Administration
Phone: (970) 641–0248 • Fax: (970) 641–3061
www.GunnisonCounty.org

September 16, 2016

CBOE # 23
Licht & Company, Inc.
9101 E. Kenyon Avenue, Suite 3900
Denver, CO 80237

CB Lodging LLC

Schedule Number: R044027
Property Description: 6 Emmons Road, #420

Dear Property Owner:

The Gunnison County Board of Equalization will hear your petition of protest on the valuation for assessment of your property on Monday, September 26, 2016 at 2:00PM. The hearing will be held in the Board of County Commissioners Board Room at the Gunnison County Court House 200 E. Virginia, Gunnison, Colorado, 81230. Please read the following information carefully.

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** by email to CBOE@gunnisoncounty.org, or by fax at 970-641-3061. **Please contact the CBOE Administrative Officer prior to the hearing date to make a special request for a phone conference, if needed.**

1. You may submit your case in written form or appear in person or by phone before the Board. If your information is submitted in writing, the Board will make a determination after reviewing the petition, any written evidence that has been provided, and after allowing the Assessor to give testimony and submit exhibits.

2. All of the data used by the Assessor's Office in determining the actual value of your property is available on the Assessor's website (http://www.gunnisoncounty.org/678/reappraisal-sales). If you wish to receive a copy of this data, you must submit a request either by email (assessor@gunnisoncounty.org), by fax (970-641-7920), or in writing (221 N. Wisconsin St. Ste A, Gunnison, CO 81230). The Assessor's Office will send you the requested data within three (3) working days of receiving your request. You may choose to receive the data by email or in printed form. If you choose to receive it in printed form, the Assessor's Office may charge you for the printing and mailing costs.

3. Please provide one copy of the documentation that you plan to submit at the hearing, including any documentation that has previously been provided to the Assessor's Office, by 8:00 am, two (2) business days prior to the hearing date of Monday, September 26, 2016 to permit the exhibits to be presented to the Board. Please bring, or have delivered, such documentation to the County Administration Office located at 200 E. Virginia Avenue, Gunnison, Colorado. This documentation may also be faxed to 970-641-3061, or email to CBOE@gunnisoncounty.org. **If you bring additional documentation to the hearing, please bring five (5) copies of each document.**

4. Because of the volume of cases before the Board of Equalization, all hearings scheduled are final and cannot be rescheduled. Hearings will go before the Board in your absence. The Board will carefully consider all data submitted. If you cannot attend the hearing scheduled for you above, please contact the CBOE Administrative Officer by email at CBOE@gunnisoncounty.org or by telephone at 970-641-7600.

Sincerely,

Josh Ost
Administrative Assistant III

Gunnison County
COLORADO

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www.GunnisonCounty.org

September 16, 2016

CBOE # 24
Licht & Company, Inc.
9101 E. Kenyon Avenue, Suite 3900
Denver, CO 80237

CB Lodging LLC

Schedule Number: R044029
Property Description: 6 Emmons Road, #422

Dear Property Owner:

The Gunnison County Board of Equalization will hear your petition of protest on the valuation for assessment of your property on Monday, September 26, 2016 at 2:00PM. The hearing will be held in the Board of County Commissioners Board Room at the Gunnison County Court House 200 E. Virginia, Gunnison, Colorado, 81230. Please read the following information carefully.

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Sincerely,

Josh Ost
Administrative Assistant III

Gunnison County
COLORADO

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www.GunnisonCounty.org

September 16, 2016

CBOE # 25
Licht & Company, Inc.
9101 E. Kenyon Avenue, Suite 3900
Denver, CO 80237

CB Lodging LLC

Schedule Number: R044031
Property Description: 6 Emmons Road, #424

Dear Property Owner:

The Gunnison County Board of Equalization will hear your petition of protest on the valuation for assessment of your property on Monday, September 26, 2016 at 2:00PM. The hearing will be held in the Board of County Commissioners Board Room at the Gunnison County Court House 200 E. Virginia, Gunnison, Colorado, 81230. Please read the following information carefully.

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** by email to CBOE@gunnisoncounty.org, or by fax at 970-641-3061. **Please contact the CBOE Administrative Officer prior to the hearing date to make a special request for a phone conference, if needed.**

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Sincerely,

Josh Ost
Administrative Assistant III

Gunnison County
COLORADO

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September 16, 2016

CBOE # 26
Licht & Company, Inc.
9101 E. Kenyon Avenue, Suite 3900
Denver, CO 80237

CB Lodging LLC

Schedule Number: R044036
Property Description: 6 Emmons Road, #506

Dear Property Owner:

The Gunnison County Board of Equalization will hear your petition of protest on the valuation for assessment of your property on Monday, September 26, 2016 at 2:00PM. The hearing will be held in the Board of County Commissioners Board Room at the Gunnison County Court House 200 E. Virginia, Gunnison, Colorado, 81230. Please read the following information carefully.

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Sincerely,

Josh Ost
Administrative Assistant III

Gunnison County
COLORADO

Gunnison County Administration
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www.GunnisonCounty.org

September 16, 2016

CBOE # 27
Licht & Company, Inc.
9101 E. Kenyon Avenue, Suite 3900
Denver, CO 80237

CB Lodging LLC

Schedule Number: R044038
Property Description: 6 Emmons Road, #508

Dear Property Owner:

The Gunnison County Board of Equalization will hear your petition of protest on the valuation for assessment of your property on Monday, September 26, 2016 at 2:00PM. The hearing will be held in the Board of County Commissioners Board Room at the Gunnison County Court House 200 E. Virginia, Gunnison, Colorado, 81230. Please read the following information carefully.

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Sincerely,

Josh Ost

Josh Ost
Administrative Assistant III

Gunnison County
COLORADO

Gunnison County Administration
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www.GunnisonCounty.org

September 16, 2016

CBOE # 28
Licht & Company, Inc.
9101 E. Kenyon Avenue, Suite 3900
Denver, CO 80237

CB Lodging LLC

Schedule Number: R044040
Property Description: 6 Emmons Road, #510

Dear Property Owner:

The Gunnison County Board of Equalization will hear your petition of protest on the valuation for assessment of your property on Monday, September 26, 2016 at 2:00PM. The hearing will be held in the Board of County Commissioners Board Room at the Gunnison County Court House 200 E. Virginia, Gunnison, Colorado, 81230. Please read the following information carefully.

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Sincerely,

Josh Ost
Administrative Assistant III

Gunnison County
COLORADO

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www.GunnisonCounty.org

September 16, 2016

CBOE # 29
Licht & Company, Inc.
9101 E. Kenyon Avenue, Suite 3900
Denver, CO 80237

CB Lodging LLC

Schedule Number: R044044
Property Description: 6 Emmons Road, #514

Dear Property Owner:

The Gunnison County Board of Equalization will hear your petition of protest on the valuation for assessment of your property on Monday, September 26, 2016 at 2:00PM. The hearing will be held in the Board of County Commissioners Board Room at the Gunnison County Court House 200 E. Virginia, Gunnison, Colorado, 81230. Please read the following information carefully.

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Sincerely,

Josh Ost
Administrative Assistant III

Gunnison County
COLORADO

Gunnison County Administration
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www.GunnisonCounty.org

September 16, 2016

CBOE # 30
Licht & Company, Inc.
9101 E. Kenyon Avenue, Suite 3900
Denver, CO 80237

CB Lodging LLC

Schedule Number: R044046
Property Description: 6 Emmons Road, #516

Dear Property Owner:

The Gunnison County Board of Equalization will hear your petition of protest on the valuation for assessment of your property on Monday, September 26, 2016 at 2:00PM. The hearing will be held in the Board of County Commissioners Board Room at the Gunnison County Court House 200 E. Virginia, Gunnison, Colorado, 81230. Please read the following information carefully.

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Sincerely,

Josh Ost
Administrative Assistant III

639347 5/12/2016 10:48:02 AM Page 1 of 1
Kathy Simillion Gunnison County, CO
R: $11.00 D: 0.00 eRecorded

AFFIDAVIT REGARDING SCRIVENER'S ERROR

Warranty Deed

[per C.R.S. 38-35-109(5)]

STATE OF COLORADO

COUNTY OF GUNNISON

Affiant, Christina Cesario, being first duly sworn upon oath depose and say:

1. Affiant states that she has actual knowledge of, and is competent to testify to, the facts contained herein.
2. Affiant states that on April 27, 2016 a Warranty Deed was executed by Mark Sidell as President of Gart Properties LLC, a Colorado limited liability company as Manager of CB Lodging LLC, a Colorado limited liability company
3. Affiant states that the above Warranty Deed was recorded in the records of the Gunnison County Clerk and Recorder on May 3, 2016 at Reception No. 639200.
4. Affiant states that the legal description is missing the Unit Number.
5. Affiant states that the correct legal description is

   Resort II Condominium Unit 214, THE GRAND LODGE CRESTED BUTTE RESORT II CONDOMINIUMS, According to the Resort II Condominium Map recorded July 31, 2006 as Reception No. 567489 and as defined and described in The Grand Lodge Crested Butte Resort II Condominium Declaration recorded July 31, 2006 as Reception No. 567488. County of Gunnison, State of Colorado.

6. Affiant acknowledges that she is testifying as to the above described scrivener's error under penalty of perjury and is making this Affidavit for the purpose of correcting such scrivener's error pursuant to C.R.S. 38-35-109(5).

Dated this 11th day of May, 2016

Christina Cesario

Subscribed and sworn to before me this 11th day of May, 2016 by Christina Cesario.

My commission expires: April 23, 2017

Notary Public

BRENDA LEE WILLIAMS
NOTARY PUBLIC
STATE OF COLORADO
NOTARY ID #20134026091
My Commission Expires April 23, 2017

Howard Licht

From: William Spicer <WSpicer@gunnisoncounty.org>
Sent: Tuesday, September 20, 2016 8:58 AM
To: Howard Licht
Subject: RE: BOE hearing for Grand Lodge
Attachments: Scrivener's Error Affidavit.pdf

Howard,

Here is a copy of the Affidavit of Scrivener's Error that was recorded regarding CB Lodging. The statutory citation is C.R.S. 38-35-109 (5):

> **(IV) A scrivener's error.**
>
> (c) An affidavit filed under this subsection (5) shall state that the affiant has actual knowledge of, and is competent to testify to, the facts in the affidavit and shall include a description of the land, the title that may be affected by facts stated in such affidavit, a reference to an instrument of record containing such description, the name of the person appearing by the record to be the owner of such land at the time of the recording of the affidavit, and an acknowledgment that the affiant is testifying under penalty of perjury. The recorder shall index the affidavit in the name of the record owner.

Let me know if any additional information would be useful.

Regards,

William Spicer

Senior Appraiser Analyst
Licensed Ad Valorem Appraiser #100023480

Gunnison County Assessor's Office
221 N Wisconsin St, Suite A
Gunnison, CO 81230
Phone: (970) 641-1085
Fax: (970) 641-7920

From: Howard Licht [mailto:howard@lichtco.com]
Sent: Monday, September 19, 2016 1:25 PM
To: William Spicer
Subject: BOE hearing for Grand Lodge

William,

I have attached a copy of the Quit Claim Deed and the Special Warranty Deed that my client has prepared. Please let me know if these documents are sufficient to clear up the matter of the standing. If you need anything further, I will pass that information along to my client.

Please call me when you get a chance.

Howard Licht
President
Licht & Company, Inc.
9101 E. Kenyon Avenue, Suite 3900
Denver, CO 80237
303-575-9306 (P)
303-575-9307 (F)

QUIT CLAIM DEED

HOMOKY PROPERTIES, LLC, a Texas limited liability company,

whose address is 2424 Bent Horn Drive
Plano, TX 75025

for ten dollars and other valuable consideration, in hand paid, hereby sells and quit claims to

CB LODGING LLC, a Colorado limited liability company,

whose address is 299 Milwaukee Street, Suite 500
Denver, CO 80206-5045

the following real property, in the County of Gunnison, State of Colorado, to-wit:

THE GRAND LODGE CRESTED BUTTE RESORT II CONDOMINIUMS, according to the Resort II Condominium Map recorded July 31, 2006 as Reception No. 567489 and as defined and described in The Grand Lodge Crested Butte Resort II Condominium Declaration recorded July 31, 2006 as Reception No. 567488, Town of Mt. Crested Butte, County of Gunnison, State of Colorado,

with all its appurtenances.

Signed this 14 day of September, 2016.

Homoky Properties, LLC
a Texas limited liability company

By: _____, managing member
Steven R. Homoky, Managing Member

By: Claire E Homoky
Claire E. Homoky, Managing Member
Managing Member

STATE OF TX)
) ss.
COUNTY OF Collin)

The foregoing instrument was acknowledged before me this 14th day of September 2016, by Steven R. Homoky and Claire E. Homoky as Managing Members of Homoky Properties, LLC, a Texas limited liability company.

Witness my hand and official seal.
My commission expires:

KAREN BEMBINSTEN
NOTARY PUBLIC
STATE OF TEXAS
MY COMM. EXP. 07-05-17
NOTARY ID# 4427031

Karen Bembinsten
Notary Public

SPECIAL WARRANTY DEED

CB LODGING LLC, a Colorado limited liability company,

whose address is 299 Milwaukee Street, Suite 500
Denver, CO 80206-5045

for ten dollars and other valuable consideration, in hand paid, hereby sells and conveys to

HOMOKY PROPERTIES, LLC, a Texas limited liability company,

whose address is 2424 Bent Horn Drive
Plano, TX 75025

the following real property in the County of Gunnison, and State of Colorado:

> Unit 214, THE GRAND LODGE CRESTED BUTTE RESORT II CONDOMINIUMS, according to the Resort II Condominium Map recorded July 31, 2006 as Reception No. 567489 and as defined and described in The Grand Lodge Crested Butte Resort II Condominium Declaration recorded July 31, 2006 as Reception No. 567488, Town of Mt. Crested Butte, County of Gunnison, State of Colorado,

with all its appurtenances, and warrants the title to same against any person or party claiming any interest in the above described real property by, through or under the grantor, subject to: the lien for 2016 and subsequent real property taxes and assessments; unpatented mining claims, reservations or exceptions in patents, or in acts authorizing the issuance thereof; minerals of whatsoever kind, subsurface and surface substances, in, on, under and that may be produced from the land, together with all rights, privileges, and immunities relating thereto; water rights, claims or title to water; distribution utility easements; those specifically described rights of third parties not shown by the public records of which grantee has actual knowledge and which were accepted by grantee; inclusion of the property within any special taxing district; the effect of inclusions in any general or specific water conservancy, fire protection, soil conservation or other district or inclusion in any water service or street improvement area; United States Patent recorded May 26, 1906 in Book 101 at Page 373; all matters as shown on the plat of the Lodge Sites Area recorded October 21, 1963 as Reception No. 256818, in Affidavit of Correction of the Lodge Sites Area recorded February 16, 1982 as Reception No. 365432, on

Replat of Northern Lodge Sites recorded October 25, 1979 as Reception No. 345913, and on Replat of Lodge Sites 5 & 6, Northern Lodge Sites, recorded July 7, 1997 as Reception No. 476638; Protective Covenants for the Lodge Sites Area recorded August 21, 1978 in Book 458 at Page 47; Replat of Northern Lodge Sites Subdivision Agreement recorded October 24, 1986 in Book 635 at Page 32; Easement Agreement recorded May 31, 1991 in Book 691 at Page 69, and Amendment to Easement recorded June 7, 1993 in Book 725 at Page 144; Cross-Easement Agreement recorded June 7, 1993 in Book 725 at Page 147; Restrictive Covenant recorded June 7, 1993 in Book 725 at Page 156; Grant of Easement recorded September 3, 1998 as Reception No. 486685; all matters as shown on the Resort II Condominium Map recorded July 31, 2006 as Reception No. 567489; The Grand Lodge Crested Butte Resort II Condominium Declaration recorded July 31, 2006 as Reception No. 567488, Technical Amendment recorded October 10, 2006 as Reception No. 569880 and Technical Amendment recorded April 12, 2007 as Reception No. 574381; all matters as shown on the Commercial Condominium Map The Grand Lodge Crested Butte Commercial Condominium recorded October 6, 2004 as Reception No. 546966 and the First Amendment to Commercial Condominium Map The Grand Lodge Crested Butte Commercial Condominium recorded July 31, 2006 as Reception No. 567487; The Grand Lodge Crested Butte Commercial Condominium Declaration recorded October 6, 2004 as Reception No. 546967 and The Grand Lodge Crested Butte Amended and Restated Commercial Condominium Declaration recorded July 31, 2006 as Reception No. 567486, First Amendment recorded September 15, 2009 as Reception No. 593684; and Community Declaration for Mt. Crested Butte Town Center recorded February 28, 2007 as Reception No. 573262, First Amendment recorded April 6, 2007 as Reception No. 574199, Second Amendment recorded September 15, 2009 as Reception No. 593685, Third Amendment recorded January 9, 2012 as Reception No. 610632, and Supplement recorded June 21, 2012 as Reception No. 613671.

Signed the 14 day of September, 2016.

CB LODGING LLC, a Colorado limited liability company

By: Gart Properties LLC, a Colorado limited liability company, Manager

By: _____
Mark Sidell, President

STATE OF Colorado)
) ss.
COUNTY OF Denver)

The foregoing Special Warranty Deed was acknowledged before me this 14 day of September, 2016, by Mark Sidell, President of Gart Properties LLC, a Colorado limited liability company, Manager of CB Lodging LLC, a Colorado limited liability company.

Witness my hand and official seal.
My commission expires: January 22, 2019

Tamara Atkin
Notary Public

TAMARA ATKIN
NOTARY PUBLIC
STATE OF COLORADO
NOTARY ID 20154003164
MY COMMISSION EXPIRES JANUARY 22, 2019

2016
Gunnison County Board of Equalization:
Hearing # 12 - 30

The Gunnison County Assessor's Office has been asked to communicate the assignment results for a group of properties that were appraised as part of our mass appraisal assignment.

The Uniform Standards of Professional Appraisal Practice (USPAP) defines mass appraisal as: the process of valuing a universe of properties as of a given date using standard methodology, employing common data, and allowing for statistical testing.

All of the sales used for Gunnison County's mass appraisal can be viewed on the Gunnison County web site (www.gunnisoncounty.org).

For the purposes of the mass appraisal, market value is defined as:

> "The most probable price, expressed in terms of money, that a property would bring if exposed for sale in the open market in an arm's-length transaction between a willing seller and a willing buyer, both of whom are knowledgeable concerning all the uses to which it is adapted and for which it is capable of being used." – Property Assessment Valuation, 1996, IAAO

For the 2016 property tax year, the effective **appraisal date is June 30, 2014**, as required by § 39-1-104(10.2)(a)(d), Colorado Revised Statutes.

The group of properties being characterized for this hearing is identified as:

Property Owner:	**CB LODGING LLC**	
Account Numbers:	**Grand Lodge Resort II Unit #:**	**Value:**
R043962	**UNIT 124**	**$124,890**
R043963	**UNIT 125**	**$130,760**
R043965	**UNIT 204**	**$125,210**
R043967	**UNIT 206**	**$ 68,520**
R043979	**UNIT 218**	**$ 68,520**
R043981	**UNIT 220**	**$ 69,180**
R043985	**UNIT 224**	**$124,890**
R043990	**UNIT 306**	**$ 68,520**
R043992	**UNIT 308**	**$ 69,180**
R044008	**UNIT 324**	**$124,890**
R044011	**UNIT 404**	**$125,210**
R044027	**UNIT 420**	**$ 69,180**

R044029	**UNIT 422**	**$ 68,520**
R044031	**UNIT 424**	**$124,890**
R044036	**UNIT 506**	**$ 54,500**
R044038	**UNIT 508**	**$ 69,180**
R044040	**UNIT 510**	**$ 68,520**
R044044	**UNIT 514**	**$ 68,520**
R044046	**UNIT 516**	**$ 69,180**

On 5/3/2016, a deed was recorded (copy attached) that conveyed all of the properties listed above from CB Lodging to Homoky Properties LLC. Subsequently, on 5/12/2016, an Affidavit of Scrivener's Error (copy attached) was recorded that purported to correct the prior deed. The content of this affidavit appears to be insufficient to affect the title previously conveyed to Homoky. On 9/16/2016 a further deed was recorded (copy attached) conveying all of Homoky's properties back to CB Lodging.

On 5/26/2016 CB Lodging, through their agent Licht & Company, filed appeals with the Assessor for these properties. Based on the recorded documents cited above the Assessor determined that CB Lodging was not the owner of record at time of filing and declined to hear the appeals. No Notices of Determination were sent. The Assessor's Reference Library confirms that only the property owner or their authorized agent has standing to file a protest.

The Assessor's office recommends that the Board decline to hear these appeals for lack of standing.

CB Lodging, as the current owner of record, will have the right to file an abatement petition once the 2016 taxes have been levied, assuming that they bear the financial burden of paying those taxes.