Received
County Administration
9/11/17

Gunnison County
COLORADO

2017 REAL PROPERTY NOTICE OF DETERMINATION

Kristy McFarland
Gunnison County Assessor
221 N Wisconsin St, Suite A
Gunnison, CO 81230

Date of Notice: August 31, 2017
Phone: (970) 641-1085
Fax: (970) 641-7920
Email: assessor@gunnisoncounty.org
Website: http://www.gunnisoncounty.org/assessor.html

CBOE #05

ACCOUNT NUMBER	TAX YEAR	TAX AREA	PARCEL NUMBER
R070750	2017	100	3787-021-26-017

PROPERTY OWNER	LEGAL DESCRIPTION
FOREST LANE LLC PO BOX 601 CRESTED BUTTE, CO 81224-0601	LOTS 20-24 BLK 51 WEST GUNNISON #633822

PROPERTY CLASSIFICATION		PROPERTY OWNER'S ESTIMATE OF VALUE	ASSESSOR'S VALUATION	
			ACTUAL VALUE PRIOR TO REVIEW	ACTUAL VALUE AFTER REVIEW
Commercial			461,660	455,760
	TOTALS		$461,660	$455,760

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.

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 and personal property appeals is September 15.

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.

APPEAL PROCEDURES

County Board of Equalization Hearings will be held from September 1 through November 1 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

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To preserve your appeal rights, your Petition to the County Board of Equalization must be postmarked or delivered on or before **September 15 for real property and 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 November 1, § 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 December 8, § 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 information about binding arbitration, contact the County Board of Equalization at the address above.

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, 2016? (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.)

$ 349,632

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.)

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: Forest Lake LLC

970 596 1750
Telephone Number

9/7/2017
Date

*Attach letter of authorization signed by property owner.

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EXHIBIT A
Page 1 of 1

Forest Lane LLC
PO Box 601
Crested Butte, CO 81224
woodygls@gmail.com

September 8, 2017

Gunnison County Board of Equalization
200 East Virginia Ave.
Gunnison, CO 81230

RE: Valuation Appeal of 905 West Evans, Gunnison, Colorado

Dear Board of Equalization,

Please accept my Petition for Appeal of Valuation of 905 W. Evans, Lots 20-24, Block 51, West Gunnison, Gunnison, CO, owned by Forest Lane LLC of which I am the Manager. With this mailing I am asking that you kindly confirm receipt of the Petition of Appeal and thus a determination that it was timely filed.

I believe that the valuation assigned should be $349,632 by using comparable properties that are within several blocks and that sold within relatively the same time period. I adjusted the Assessor's valuation vs actual sale price of the comparables by establishing a percentage of change on a monthly basis from the sale date of each property to June 30, 2016 (please see attached worksheet).

I also noticed that there is some discrepancy on the actual square footage of the property in the Assessor's records, some of the information that the Assessor's office used incorrectly lists the square footage as 9,097 while other data suggests the correct amount of 6.997 sq. ft. I have begun to wonder if this incorrect data led to the valuation.

I have previously scheduled to be out of town until Oct 2nd, 2017, and if possible, I would appreciate to have hearing after that date. Can the date of the hearing please be scheduled or confirmed via email, so appropriate arrangements can be made to attend in person?

Thank you for your consideration,

Woody

Gregory L Sherwood, Manager
Forest Lane LLC

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Account #	Address	Legal	Sale Date	Sale Price	Valuation Assesors Website or Redetermination	Change %	Number of Months to 6/2016	Change % per month	Implied Valuation Gain/Loss	Current Value
Subject Property										
R070750	905 W Evans Ave.	Lots 20-24 Blk 51 W Gunnison	Jun-15	$ 375,000	$ 455,760	121.536	12	1.795	$ (25,368)	$ 349,632
Comparables										
R002304	500 S Boulevard St	Lots 1-5 Blk 55 W Gunnison	Sep-15	$ 450,800	$ 478,960	106.247	9	0.694		
R033812	591 S Boulevard St	Lots 13-17 Blk 54 W Gunnison	Mar-14	$ 600,000	$ 522,560	87.093	15	-0.860		
R002264	555 S 10th St	Lots 13-17 Blk 51 W Gunnsion	Jul-15	$ 330,000	$ 311,800	94.485	11	-0.501		
R002271	601 S 10th St	Lots 22-26 Blk 8 Rio Grande Addition	Jun-15	$ 430,000	$ 348,100	80.953	12	-1.587		
					Average Change per Month			-0.564		

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Assessor Quick Links

Gunnison Assessor Home

Find Property Records

Gunnison County COLORADO

Assessor Property Record Search

Property Record Card (PRC)

Owner and Parcel Information

Owner Name & Mailing Address	
FOREST LANE LLC PO BOX 601 CRESTED BUTTE, CO 81224-0601	
Business Name:	ALPINE EXPRESS

Today's Date:	September 7, 2017
Appraisal Year:	2017

Account Number:	R070750
Parcel Number:	3787-021-26-017
Account Type:	Commercial
Economic Area:	Econ Area 1
Tax District:	100
Mill Levy:	55.624

Property Location:	905 W EVANS AVE, GUNNISON
Neighborhood:	GUNNISON INDUSTRIAL
LEA:	INDUSTRIAL (12410)
Subdivision:	WEST GUNNISON
Condo:	
Legal Description:	LOTS 20-24 BLK 51 WEST GUNNISON #633822
Parcel Notes	TOTAL PARCEL = 17,500 SF

Parcel Map	Show Parcel Map
Building Photos	Building Images
Building Sketches	Building Sketches

Generate Neighboring Owner List by Distance

Search Sales By Subdivision

2017 Assessment Information

Land Actual Value	Land Assessed Value	Building Actual Value	Building Assessed Value	Total Actual Value	Total Assessed Value
$129,220	$37,470	$332,440	$96,410	$461,660	$133,880

Prior Year Assessment Information

Year	Actual Value	Assessed Value	Mill Levy	Ad Valorem Taxes
2016	$257,110	$74,560	55.624	$4,147.32
2015	$257,110	$74,560	54.929	$4,095.51
2014	$326,700	$94,740	56.217	$5,326.02
2013	$326,700	$94,740	49.778	$4,715.97
2012	$584,660	$169,550	44.152	$7,485.96

Contact the Treasurer's Office for current property tax amount due. Do not use the figures above to pay outstanding property taxes.

Land Information

Land Description	Land Type	Acres	Site Access	Electricity	Sewer	Water	Other Attributes
WAREHOUSE/STORAGE-LAND	Commercial	0.402	YEAR ROUND	INSTALLED	CENTRAL INSTALLED	DOMESTIC INSTALLED	LAND TYPE PRIMARY - MEADOW

Sales and Conveyance Information

Sale Date	Sale Amount	Adjusted Sales Price	Grantor	Grantee	Vacant or Improved (at time of sale)	Reception #	Deed Type
06/30/2015	$375,000	$375,000	ELLIOTT MARY LOU ETAL	FOREST LANE LLC	Improved	633822	WARRANTY DEED - FEE

Building Information

Building Number 1:

Occupancy Type	GARAGE	**Quality of Construction**	Fair	**Stories**	1	**Primary Heating System**	
Building Description	Service Garage	**Exterior Condition**	Average	**Roof**		**Domestic Hot Water**	
Original Year Built	1980	**Interior Condition**		**Exterior**		**Landscaping**	0
Effective Year Built	1988	**Bedrooms**	0	**Foundation**	Slab		
Percent Complete	100%	**Bathrooms**	0	**Windows**			

Building Square Footage or Units:	
Above-grade Living Area	9,097 sqft

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Finished Basement	0 sqft
Unfinished Basement	0 sqft
Garage	0 sqft

The Gunnison County Assessor's Office makes every effort to produce the most accurate information possible. No warranties, expressed or implied, are provided for the data herein, its use or interpretation. All assessment information is subject to change before the next certified tax roll. Website Updated: September 3, 2017

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Sketch 1 for Account: R070750

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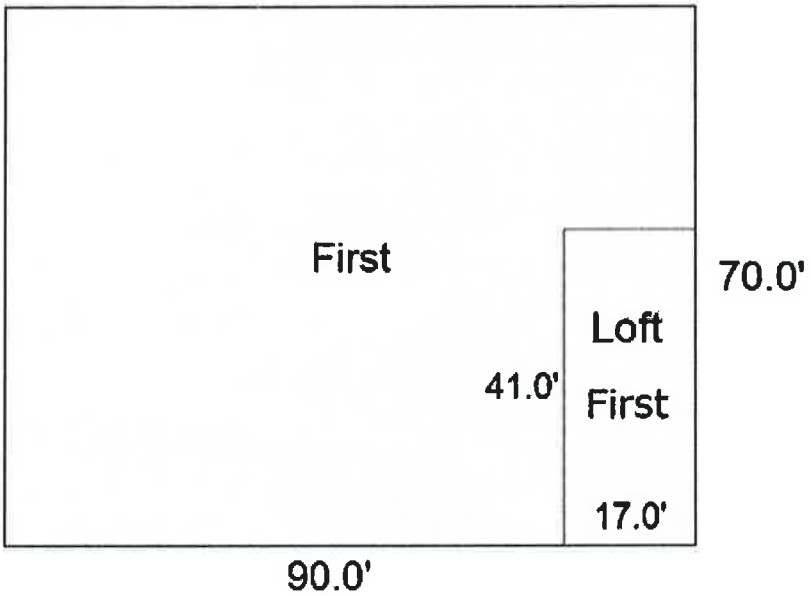

Sketch by Apex Sketch

Close Window

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2017 REAPPRAISAL
GUNNISON COUNTY
COMMERCIAL IMPROVED SALES

SALES STUDY PERIOD:
JULY 1, 2011 - JUNE 30, 2016

								INVENTORY AT TIME OF SALE					
ACCOUNT	SALE DATE	ADJUSTED SALE PRICE	TASP	TOTAL FINISHED SQ FT	PRICE PER SQ FT	ADDRESS	NEIGHBORHOOD	ABOVE GRADE SQ FT	OTHER SQ FT	CONSTRUCTION QUALITY	BUILDING CONDITION	EFFECTIVE YEAR BUILT	TYPE OF USE
R027463	1/9/2013	$445,000	$495,432	16,312	$30.37	701 W US HWY 50	311300: COMMERCIAL W HWY 50	16,312		Fair	Average	1982	Motel
R071227	5/15/2013	$365,000	$396,635	6,724	$58.99	600 W US HWY 50	311300: COMMERCIAL W HWY 50	5,100		Fair	Average	1975	Warehouse
R071227 2nd Improvement:								1,624	1,624-UNFIN BASEMENT	Fair	Average	2007	Office
R071579	12/26/2014	$838,954	$838,954	23,547	$35.63	610 US HWY 50 FRONTAGE RD	311300: COMMERCIAL W HWY 50	23,547		Fair	Excellent	2014	Mini-Storage
R002272	11/20/2012	$266,000	$299,694	4,005	$74.83	620 S 9TH ST	313000: GUNNISON INDUSTRIAL	4,005	180-UNFIN BASEMENT	Fair	Below Average	1976	Bar/Tavern
R043167	6/28/2013	$420,000	$453,600	4,400	$103.09	312 S 10TH ST	313000: GUNNISON INDUSTRIAL	4,400		Fair	Average	2005	Warehouse/Storage
R033812	3/14/2014	$585,000	$596,700	8,600	$69.38	591 S BOULEVARD ST	313000: GUNNISON INDUSTRIAL	7,300		Fair	Average	2004	Manufacturing/Office
R033812 Residential Portion:								1,300		Fair	Average	2004	Single Family Residential
R070750	6/30/2015	$375,000	$375,000	6,997	$53.59	905 W EVANS AVE	313000: GUNNISON INDUSTRIAL	6,997		Fair	Average	1980	Service Garage
R002304	9/29/2015	$450,800	$450,800	14,750	$30.56	500 S BOULEVARD ST	313000: GUNNISON INDUSTRIAL	14,750		Fair	Average	1993	Mini-Storage
R031541	1/14/2016	$450,000	$450,000	4,720	$95.34	881 W BIDWELL AVE	313000: GUNNISON INDUSTRIAL	4,720		Average.	Average	1995	Heated Garage/Warehouse
R002784	8/3/2011	$1,300,000	$1,594,671	8,271	$192.80	615 TEOCALLI AVE	320000: CB BED & BREAKFAST	6,390		Average	Average	1997	Bed And Breakfast
R002784 Residential portion:								1,881		Average	Average	1997	Single Family Residential
R071574	10/31/2014	$583,600	$583,600	2,608	$223.77	108 GOTHIC AVE	320100: COMMERCIAL IN RESIDENTIAL	2,608	536-UNFIN BASEMENT	Fair	Average	1960	Office/Storage Garage
R003181	5/31/2016	$450,000	$450,000	1,113	$404.31	214 ELK AVE	320110: B1 HOUSES USED COMMERCIAL	1,113	759-UNFIN BASEMENT	Fair	Average	1985	Restaurant
R003528	10/2/2012	$604,000	$684,531	1,895	$361.23	425 ELK AVE	320130: B3 HOUSES USED COMMERCIAL	1,895		Fair	Below Average	1960	Restaurant
R003164	6/30/2015	$594,000	$594,000	1,529	$388.49	309 THIRD ST	320130: B3 HOUSES USED COMMERCIAL	1,529		Fair	Average	1990	Bar/Tavern/Office
R003165	1/26/2016	$517,000	$517,000	1,164	$444.16	222 MAROON AVE	320130: B3 HOUSES USED COMMERCIAL	516		Fair	Average	1970	Retail Store
R003165 Residential portion:								648		Fair	Average	1970	Single Family Residence
R003525	2/24/2016	$730,000	$730,000	1,529	$477.44	413 ELK AVE	320130: B3 HOUSES USED COMMERCIAL	1,529	576-WOOD SHED	Average	Average	1960	Office

CBOE #05

2017 REAL PROPERTY NOTICE OF VALUATION

Kristy McFarland
Gunnison County Assessor
221 N. Wisconsin St., Suite A
Gunnison, CO 81230

Date of Notice: May 1, 2017
Phone: (970) 641-1085
Fax: (970) 641-7920
Email: assessor@gunnisoncounty.org
Website: http://www.gunnisoncounty.org/assessor.html

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ACCOUNT NUMBER	TAX YEAR	TAX AREA	PARCEL NUMBER
R070750	2017	100	3787-021-26-017

PROPERTY OWNER	LEGAL DESCRIPTION
541 1 AV 0.373 **<2>**1/1**G50*****AUTO**5-DIGIT 81201 FOREST LANE LLC PO BOX 601 CRESTED BUTTE CO 81224-0601	LOTS 20-24 BLK 51 WEST GUNNISON #633822

PROPERTY CLASSIFICATION	PRIOR YEAR ACTUAL VALUE as of June 30, 2014	CURRENT YEAR ACTUAL VALUE as of June 30, 2016	+ OR - CHANGE
Commercial	257,110	461,660	+204,550
TOTALS	$257,110	$461,660	+$204,550

The tax bill you receive next January will be based on the current year actual value shown above. If the Senior Citizen or Disabled Veteran Property Tax Exemption has been applied to your residential property, it is not reflected in the current year actual value.

The following property characteristics are for the primary structure or land type. For a complete inventory listing, please visit the Gunnison County Assessor website. Please verify your inventory and contact us if any corrections are needed.

LAND

LAND DESCRIPTION	LAND TYPE	ACRES
Warehouse/Storage-Land	Commercial	0.40

ELECTRICITY:	Installed
SEWER:	Central Installed
WATER:	Domestic Installed
SITE ACCESS:	Year Round
OTHER ATTRIBUTES:	
SUBDIVISION:	West Gunnison

PRIMARY IMPROVEMENT

OCCUPANCY TYPE:	Service Garage
BUILDING DESCRIPTION:	Service Garage
CONSTRUCTION QUALITY:	Fair
EXTERIOR CONDITION:	Average
EFFECTIVE YEAR BUILT:	1980
PERCENT COMPLETE:	100%
ABOVE GRADE LIVING AREA:	6,997 sq ft
BASEMENT:	
GARAGE:	
TOTAL IMPROVEMENTS ON ACCOUNT:	1
CONDOMINIUM:	

Go paperless next year!
Go to eNoticesOnline.com and register with this code:
GNN-LE8KW43J

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

EXHIBIT E
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CBOE # 05

VALUATION INFORMATION

Your property was valued as it existed on January 1 of the current year. The value of residential property is based on the market approach to value. Generally, the value of all other property is based on consideration of the market, cost, and income approaches to value. The appraisal data used to establish value is from the 18-month period ending June 30, 2016, § 39-1-104(10.2)(a), C.R.S. If insufficient data existed during the 18-month data gathering period, data from each preceding six-month period (up to a period of five years preceding June 30, 2016) may be utilized, § 39-1-104(10.2)(d), C.R.S.

Most property in Colorado is revalued every odd-numbered year § 39-1-104(10.2)(a), C.R.S. The assessment rate for residential property is currently 7.96%, § 39-1-104.2(3), C.R.S. A change in the projected residential assessment percentage is not grounds for protest or abatement of taxes, § 39-5-121(1), C.R.S. Generally, all other property, including vacant land, is assessed at 29%, § 39-1-104(1), C.R.S.

REAL PROPERTY PROTEST PROCEDURES

If you wish to protest, please include your estimate of property value as of June 30, 2016, and any additional documentation that you believe supports a change in the classification and/or valuation of your property.

BY EMAIL:

Written protests submitted by email must be date-stamped by the county server no later than June 1, § 39-5-122(2), C.R.S. Proof of receipt will be sent by return email – save this receipt for your records. ***WE RECOMMEND PROTESTING BY EMAIL FOR EXPEDIENCY AND TO CONSERVE RESOURCES: assessor@gunnisoncounty.org***

BY MAIL OR FAX:

Written protests must be postmarked or faxed no later than June 1, § 39-5-122(2), C.R.S. You may be required to prove that you mailed or faxed your protest on or before the June 1 deadline; therefore, we recommend that you retain proof of mailing or fax delivery confirmation receipt.

IN PERSON:

If you wish to protest in person, please call to set up an appointment: (970) 641-1085. You must appear in the office of the County Assessor no later than June 1, § 39-5-122(2), C.R.S. Hearings will be held at the Gunnison County Assessor's Office, located at 221 N. Wisconsin St, Gunnison, between 9 a.m. and 4 p.m.

If the date for filing any report, schedule, claim, tax return, statement, remittance, or other document falls on a Saturday, Sunday, or legal holiday, it shall be deemed to have been timely filed if filed on the next business day, §39-1-120(3), C.R.S.

TO PRESERVE YOUR APPEAL RIGHTS, YOUR PROTEST MUST BE EITHER POSTMARKED OR RECEIVED BY THE ASSESSOR NO LATER THAN JUNE 1 – AFTER SUCH DATE, YOUR RIGHT TO PROTEST IS LOST.

You may use this form to begin the protest process; however, written correspondence with the same basic information will suffice. This form is not necessary to be able to protest and is provided for your convenience.

What is your estimate of the property's value as of June 30, 2016? $ 346,875

What is the basis for your estimate of value or your reason for requesting a review? (Please attach additional sheets as necessary and any supporting documentation, i.e., comparable sales, photos, rent roll, appraisal, etc.)

2017 Reappraisal Time Adjusted Sales Price of $375,000 less 7.5% cost of sale, equals a value of $346,875

In 2017, the assessor and Board of County Commissioners have elected to use the extended appeal period in accordance with 39-5-122(2), C.R.S.

The Assessor must mail you a Notice of Determination ***on or before August 31, 2017****. If you disagree with the Assessor's determination, or if you do not receive a Notice of Determination, you must submit a written appeal to the County Board of Equalization* ***on or before September 15, 2017*** *if you wish to continue your appeal, § 39-8-106(1)(a) and (3), C.R.S.*

ATTESTATION

I, the undersigned owner or agent of the property identified above, affirm that the statements contained herein and on any attachments hereto are true and complete.

Signature	Telephone Number	Email Address	Date
Managing Member Forest Lake LLC	9703419500	woody9155@gmail.com	5/13/2017

AGENT AUTHORIZATION - *only fill out this section if a person other than the owner will be appealing*

I, the undersigned owner of the property identified above, authorize the agent named below to act on my behalf in the property value appeal process for the tax year shown above. All protest communication will be mailed to agent.

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