Received
County Administration
9/18/17

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 #40

ACCOUNT NUMBER	TAX YEAR	TAX AREA	PARCEL NUMBER
R002811	2017	200	3255-022-29-002

PROPERTY OWNER	LEGAL DESCRIPTION
RYAN JOHN AND BRENDA LIVING TRUST PO BOX 2174 CRESTED BUTTE, CO 81224-2174	LOTS 11-12 BLK 59 CRESTED BUTTE #583089

PROPERTY CLASSIFICATION	PROPERTY OWNER'S ESTIMATE OF VALUE	ASSESSOR'S VALUATION	
		ACTUAL VALUE PRIOR TO REVIEW	ACTUAL VALUE AFTER REVIEW
Residential		669,480	669,480
TOTALS		$669,480	$669,480

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.

Current value supported by market data. Property is currently listed at $1.2m

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

CBOE # 40

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.)

$27,555.00

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.)

Please see attached.

ATTESTATION

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

Signature	Telephone Number	Date
John H. [illegible]	970-209-1411	9/14/17

*Attach letter of authorization signed by property owner.

CBOE # 40

EXHIBIT A
Page 1 of 1

John and Brenda Ryan
5 E 5100 S, Apt. #1
Murray, UT 84107

September 14, 2017

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

RE: Appeal of Assessor's decision/712 Gothic Ave.
Crested Butte, CO 81224

To whom it may concern:

We continue to believe that our apartment building at 712 Gothic has been overvalued by the Gunnison County Assessor's office. We have used a property adjacent to our, 706 Gothic, as the best comparable property for our reasoning.

712 Gothic is an apartment building on two town lots with use restrictions imposed upon the deed. 706 Gothic is a 6-unit condominium complex without any use restrictions on four town lots. Both buildings are approximately the same size.

First, the land assessments of 712 Gothic needs to be equally comparable to that of 706 Gothic next door. The land assessed value for 712 Gothic should be half the value ($9055) of 706 Gothic which is $18,110.

Secondly, no significant capital improvements have been made to 712 Gothic in 5 years and, therefore, there is no basis for an increase in the building's assessed value.

Lastly, since 706 Gothic exists as six, separate free-market condominiums, it should be taxed at a much higher value than a six-unit apartment building with deed restrictions which make it employee housing and nothing more. Furthermore, we can see absolutely no justification for a 47% increase in total assessed value for 712 Gothic compared to a 15% increase in the value for 706 Gothic. This makes no sense whatsoever and needs to be adressed.

Based on the above reasoning, we have estimated the land value of 712 Gothic at $9,055 with a building assessed value of $18,500 for a total assessed value of $27,555.

Please carefully consider our justifications for appeal and feel free to contact us with any addition questions.

Respectfully,

John Ryan
Owner