Received
County Administration
9/13/17

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 # 15

ACCOUNT NUMBER	TAX YEAR	TAX AREA	PARCEL NUMBER
R003409	2017	200	3255-031-82-003

PROPERTY OWNER	LEGAL DESCRIPTION
STEELE JACOB 3456 W HAYWARD PL DENVER, CO 80211-3626	LOTS 8-10 BLK 38 CRESTED BUTTE #632338

PROPERTY CLASSIFICATION	PROPERTY OWNER'S ESTIMATE OF VALUE	ASSESSOR'S VALUATION	
		ACTUAL VALUE PRIOR TO REVIEW	ACTUAL VALUE AFTER REVIEW
Residential		632,700	632,700
TOTALS		$632,700	$632,700

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 is supported by market analysis.

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 # 15

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.)

$ 380,000

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 the attached email containing comparable sales

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
[signature]	303-301-4100	9/11/17

*Attach letter of authorization signed by property owner.

RE: Assessment Protest - R003409 - 418 Whiterock Ave Crested Butte 81224

Kristy Mcfarland [KMcfarland@gunnisoncounty.org]
Sent: Friday, May 05, 2017 4:16 PM
To: Jacob Steele

CBOE # 15

EXHIBIT A
Page 1 of 2

Dear Jacob,

We have received your inquiry regarding your property, account R003409, and have initiated an appeal for your 2017 property value. 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, 2017.

For property tax purposes, Colorado assessor's offices reappraise every odd-numbered year. 2017 is a reappraisal year and establishes the 2017 and 2018 values. The appraisal date for 2017 and 2018 values is **June 30, 2016**. The Assessor's Office uses a technique called mass appraisal to establish property values. In mass appraisal, a large set of property sales (for example, all sales of single family residences in Crested Butte) are analyzed together to determine how characteristics such as location, size, access and utilities influence sales price. Out of this analysis, a mathematical model (or formula) is developed, which is then used to calculate a market value for all properties of the same type in the same geographic area.

Thank you for looking at the sales and providing good comps! The appraiser reviewing your appeal will take into consideration your comments.

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: Jacob Steele [mailto:jacob@terradg.com]
Sent: Friday, May 05, 2017 3:05 PM
To: Assessor
Cc: Bock
Subject: Assessment Protest - R003409 - 418 Whiterock Ave Crested Butte 81224

To whom it may concern:

I am submitting this email as a formal assessment protest for my property at 418 Whiterock Ave Crested Butte, CO 81224 - Acct #R003409.

The newly assessed actual value is higher than I believe is accurate. Note that our property is a total of 981 SF - Living Area, being one of the smallest homes in Crested Butte.

The following is a list of the most comparable property sales based on location, living area, bed/bath count (all are within 2 blocks of my property & on the same street):

1. 228 Whiterock (R003287) - $412,000 Sale Price 3/2/15 - 2017 Assessed Actual Value $370,980 (+332 SF - Living Area)
2. 210 Whiterock (R003282) - $450,000 Sale Price 7/14/15 - 2017 Assessed Actual Value $239,250 (+102 SF - Living Area)
3. 222 Whiterock (R003280) - $290,000 Sale Price 3/27/15 - 2017 Assessed Actual Value $234,710 (-207 SF - Living Area)

Based on the above comparable sales and 2017 Assessed Values of the comparable properties, I believe the 418 Whiterock assessed value should be no more than $380,000.

Please contact me with any questions. My contact information is below.

CBOE # 15

Jacob Steele
3456 W. Hayward Pl.
Denver, CO 80211
303-884-0854
jacob@terradg.com

EXHIBIT A
Page 2 of 2

Katherine Haase

From: Jacob Steele <jacob@terradg.com>
Sent: Wednesday, October 04, 2017 6:07 PM
To: Katherine Haase; CBOE
Cc: Bock
Subject: RE: Assessment Protest - R003409 - 418 Whiterock Ave Crested Butte 81224
Attachments: 210 Whiterock Ave - Gunnison Cnty Assessor Property Report Card.pdf; 222 Whiterock Ave - Gunnison Cnty Assessor Property Report Card.pdf; 228 Whiterock Ave - Gunnison Cnty Assessor Property Report Card.pdf

Thank you Katherine.

We would also like to submit as evidence the Gunnison County Asessor Property Report Cards for the sales comparables we have provided so the Board has all of the specifics of these to compare our property against. Please find these attached.

Regards,

Jake Steele

From: Katherine Haase [KHaase@gunnisoncounty.org]
Sent: Wednesday, October 04, 2017 2:26 PM
To: Jacob Steele; CBOE
Cc: Bock
Subject: RE: Assessment Protest - R003409 - 418 Whiterock Ave Crested Butte 81224

Mr. Steele,

Thank you for your email. I have forwarded the request to the Assessor's Office, and someone from that office should be getting back to you very soon.

Regarding the phone call, please provide the phone number that you can be reached at during your hearing time. The CBOE will call you at that time, but please be available around your hearing time as well, since the hearings may be slightly ahead of or behind schedule at any time.

Much thanks,
Katherine Haase

_____
Katherine Haase
Assistant to the County Manager
Gunnison County Administration
200 E. Virginia; Gunnison, CO 81230
Phone: (970) 641-7601; Fax: (970) 641-3061
www.GunnisonCounty.org

Follow us on Facebook (@GunnisonCountyCO) or Twitter (@Gunnison_County)!

From: Jacob Steele [mailto:jacob@terradg.com]
Sent: Tuesday, October 03, 2017 7:11 PM
To: CBOE <CBOE@gunnisoncounty.org>

Cc: Bock <Nick.Steele@marcusmillichap.com>
Subject: RE: Assessment Protest - R003409 - 418 Whiterock Ave Crested Butte 81224

Dear CBOE Administrator,

I am writing to request participation via telephone for the CBOE protest hearing for 418 Whiterock Ave Crested Butte, CO on Oct. 11 at 1:30 PM. Please provide information for me to facilitate my appearance via telephone.

Further, my brother Nicholas Steele (a co-owner of the property on title) will be attending the hearing via telephone conference with me.

I submit as written evidence the information and comparable sales submitted to the Gunnison County Assessor in my original protest via email on May 5, 2017 (below in this email).

I also request any and all specific appraisal(s), data, information and comparable sales used by the Gunnison County Assessor to derive the Assessor's valuation of 418 Whiterock Ave. I further request any and all evidence that the Gunnison County Assessor has submitted or shall submit to the CBOE regarding 418 Whiterock Ave hearing. Please provide all information and evidence to me via this email address.

Regards,

Jacob Steele
303-884-0854
jacob@terradg.com

From: Kristy Mcfarland [KMcfarland@gunnisoncounty.org]
Sent: Friday, May 05, 2017 4:16 PM
To: Jacob Steele
Subject: RE: Assessment Protest - R003409 - 418 Whiterock Ave Crested Butte 81224

Dear Jacob,

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Kind regards,
Kristy
Kristy McFarland
Gunnison County Assessor

221 N. Wisconsin St., Suite A
Gunnison, CO 81230
phone - 970.641.1085
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Please contact me with any questions. My contact information is below.

Jacob Steele
3456 W. Hayward Pl.
Denver, CO 80211
303-884-0854
jacob@terradg.com

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	
DUKE MOUNTAIN HOMES II LLC PO BOX 2899 CRESTED BUTTE, CO 81224-2899	
Business Name:	NA

Today's Date:	October 4, 2017
Appraisal Year:	2017

Account Number:	R003282
Parcel Number:	3255-031-56-005
Account Type:	Residential
Economic Area:	Econ Area 2
Tax District:	200
Mill Levy:	66.376

Property Location:	210 WHITEROCK AVE, CRESTED BUTTE
Neighborhood:	SOUTHWEST QUARTER
LEA:	CRESTED BUTTE RESIDENTIAL (20001)
Subdivision:	CRESTED BUTTE (TOWN OF)
Condo:	
Legal Description:	LOTS 10-12 BLK 40 CRESTED BUTTE #634088
Parcel Notes	TOTAL PARCEL = 9,350 SF AMENDED LETTERS TESTAMENTARY #563236 JOE J SEDMAK MAR 1 2006

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
$205,750	$14,810	$33,500	$2,410	$239,250	$17,220

Prior Year Assessment Information

Year	Actual Value	Assessed Value	Mill Levy	Ad Valorem Taxes
2016	$208,460	$16,590	66.376	$1,101.18
2015	$208,460	$16,590	65.458	$1,085.96
2014	$243,790	$19,400	67.759	$1,314.52
2013	$243,790	$19,400	60.601	$1,175.65
2012	$471,860	$37,560	53.944	$2,026.14
2011	$471,860	$37,560	55.019	$2,066.51
2010	$429,340	$34,180	48.639	$1,662.48
2009	$429,340	$34,180	47.426	$1,621.04
2008	$667,010	$53,100	48.986	$2,601.16
2007	$667,010	$53,100	43.707	$2,320.84
2006	$441,330	$35,130	53.726	$1,459.76

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
SINGLE FAM.RES.-LAND	Residential	0.215	PAVED ACCESS	INSTALLED	CENTRAL INSTALLED	DOMESTIC INSTALLED	LAND TYPE PRIMARY - MEADOW UNIQUE CHARACTERISTICS - OVER SIZED LOT VIEWS - TYPICAL OR AVERAGE

Sales and Conveyance Information

Sale Date	Sale Amount	Adjusted Sales Price	Grantor	Grantee	Vacant or Improved (at time of sale)	Reception #	Deed Type
07/14/2015	$450,000	$450,000	ROZMAN RUDOLPH R	DUKE MOUNTAIN HOMES II LLC	Improved	634088	WARRANTY DEED - FEE
02/16/2006		$0	SEDMAK JOE J ESTATE OF	ROZMAN RUDOLPH R	Vacant	563051	PERS REP DEED - NO FEE

Building Information

Building Number 1:

Occupancy Type	CONVENTION	**Quality of Construction**	Low	**Stories**	2	**Primary Heating System**	
Building Description	CONVENTIONAL	**Exterior Condition**	Salvage	**Roof**	Preformed Metal	**Domestic Hot Water**	
Original Year Built	1882	**Interior Condition**		**Exterior**		**Landscaping**	0
Effective Year Built	1950	**Bedrooms**	2	**Foundation**	Treated Wood		
Percent Complete	100%	**Bathrooms**	1	**Windows**			

Building Square Footage or Units:	
Above-grade Living Area	1,083 sqft
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: October 1, 2017

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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	
STEYAERT JAMES CUMMINGS HARMONY 2441 MEADE ST DENVER, CO 80211-4439	
Business Name:	NA

Today's Date:	October 4, 2017
Appraisal Year:	2017

Account Number:	R003280
Parcel Number:	3255-031-56-011
Account Type:	Residential
Economic Area:	Econ Area 2
Tax District:	200
Mill Levy:	66.376

Property Location:	222 WHITEROCK AVE, CRESTED BUTTE
Neighborhood:	SOUTHWEST QUARTER
LEA:	CRESTED BUTTE RESIDENTIAL (20001)
Subdivision:	CRESTED BUTTE (TOWN OF)
Condo:	
Legal Description:	LOTS 6 & 7 BLK 40 CRESTED BUTTE #632099
Parcel Notes	TOTAL PARCEL = 6,250 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
$168,000	$12,100	$66,710	$4,800	$234,710	$16,900

Prior Year Assessment Information

Year	Actual Value	Assessed Value	Mill Levy	Ad Valorem Taxes
2016	$176,170	$14,030	66.376	$931.24
2015	$176,170	$14,030	65.458	$918.39
2014	$150,520	$11,980	67.759	$811.74
2013	$150,520	$11,980	60.601	$726.00
2012	$320,100	$25,480	53.944	$1,374.49
2011	$320,100	$25,480	55.019	$1,401.88
2010	$261,380	$20,800	48.639	$1,011.69
2009	$261,380	$20,800	47.426	$986.48
2008	$441,780	$35,170	48.986	$1,722.84
2007	$604,280	$48,100	43.707	$2,102.32
2006	$211,830	$16,860	53.726	$905.84

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
SINGLE FAM.RES.-LAND	Residential	0.143	YEAR AROUND GOVT MAINTAINED	INSTALLED	CENTRAL INSTALLED	DOMESTIC INSTALLED	LAND TYPE PRIMARY - MEADOW SITE IMPROVEMENTS - CURBS AND OR GUTTER VIEWS - TYPICAL OR AVERAGE SITE IMPROVEMENTS - CURBS AND OR GUTTER

Sales and Conveyance Information

Sale Date	Sale Amount	Adjusted Sales Price	Grantor	Grantee	Vacant or Improved (at time of sale)	Reception #	Deed Type
03/27/2015	$290,000	$290,000	SCHNEIDER REBECCA	STEYAERT JAMES ETAL	Improved	632099	WARRANTY DEED - FEE
10/03/2012	$252,000	$251,800	BROWN JUSTIN ANDREW	SCHNEIDER KEVIN ROSS	Improved	615922	WARRANTY DEED - FEE

Building Information

Building Number 1:

Occupancy Type	EC 2 MANUFACT PURGED/ MSO	**Quality of Construction**	Fair	**Stories**	1	**Primary Heating System**	
Building Description	12 WIDE PERMANENT	**Exterior Condition**	Below Average	**Roof**	Seamed Metal - Galvanized	**Domestic Hot Water**	
Original Year Built	1973	**Interior Condition**		**Exterior**	Wood Boards (Clapboa	**Landscaping**	0
Effective Year Built	1980	**Bedrooms**	2	**Foundation**	Concrete		
Percent Complete	100%	**Bathrooms**	1	**Windows**	Minimum		

Building Square Footage or Units:	
Above-grade Living Area	774 sqft
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: October 1, 2017

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Assessor Quick Links

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Find Property Records

Gunnison County COLORADO

Assessor Property Record Search

Property Record Card (PRC)

Owner and Parcel Information

Owner Name & Mailing Address	
BIGGERS JOHN GEOFFREY BIGGERS JANET G PO BOX 642 CRESTED BUTTE, CO 81224-0642	
Business Name:	NA

Today's Date:	October 4, 2017
Appraisal Year:	2017

Account Number:	R003287
Parcel Number:	3255-031-56-001
Account Type:	Residential
Economic Area:	Econ Area 2
Tax District:	200
Mill Levy:	66.376

Property Location:	228 WHITEROCK AVE UNIT A, CRESTED BUTTE
Neighborhood:	SOUTHWEST QUARTER
LEA:	CRESTED BUTTE RESIDENTIAL (20001)
Subdivision:	CRESTED BUTTE (TOWN OF)
Condo:	
Legal Description:	E 50FT LOT 1-5 BLK 40 CRESTED BUTTE #631667
Parcel Notes	TOTAL PARCEL = 6,250 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
$168,000	$12,100	$202,980	$14,610	$370,980	$26,710

Prior Year Assessment Information

Year	Actual Value	Assessed Value	Mill Levy	Ad Valorem Taxes
2016	$302,970	$24,120	66.376	$1,600.99
2015	$302,970	$24,120	65.458	$1,578.87
2014	$362,070	$28,820	67.759	$1,952.80
2013	$362,070	$28,820	60.601	$1,746.54
2012	$488,300	$38,870	53.944	$2,096.82
2011	$488,300	$38,870	55.019	$2,138.59
2010	$792,420	$63,070	48.639	$3,067.66
2009	$792,420	$63,070	47.426	$2,991.16
2008	$586,700	$46,700	48.986	$2,287.64
2007	$586,700	$46,700	43.707	$2,041.12
2006	$304,740	$24,250	53.726	$1,302.84

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
SINGLE FAM.RES.-LAND	Residential	0.143	PAVED ACCESS	INSTALLED	CENTRAL INSTALLED	DOMESTIC INSTALLED	LAND TYPE PRIMARY - MEADOW VIEWS - TYPICAL OR AVERAGE SITE IMPROVEMENTS - CURBS AND OR GUTTER SITE IMPROVEMENTS - UNIMPROVED DIRT DRIVEWAY TREE TYPE - ASPEN TREE TYPE - EVERGREEN

Sales and Conveyance Information

Sale Date	Sale Amount	Adjusted Sales Price	Grantor	Grantee	Vacant or Improved (at time of sale)	Reception #	Deed Type
03/02/2015	$412,000	$412,000	DUNCANSON THOMAS S ETAL	BIGGERS JOHN GEOFFREY ETAL	Improved	631667	GEN WARR DEED - FEE

Building Information

Building Number 1:

Occupancy Type	Apartments	**Quality of Construction**	Fair	**Stories**	2	**Primary Heating System**	
Building Description	APARTMENTS	**Exterior Condition**	Below Average	**Roof**	Corrugated Metal	**Domestic Hot Water**	
Original Year Built	1969	**Interior Condition**	Below Average	**Exterior**	Wood Boards (Clapboa	**Landscaping**	0
Effective Year Built	1969	**Bedrooms**	3	**Foundation**	Slab		
Percent Complete	100%	**Bathrooms**	2	**Windows**	Minimum		

Building Square Footage or Units:	
Above-grade Living Area	1,332 sqft
Finished Basement	0 sqft
Unfinished Basement	0 sqft
Garage	450 sqft

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