AGENDA ITEM or FINAL CONTRACT REVIEW SUBMITTAL FORM

Agenda Item: 2017 CBOE Hearing Minutes

Action Requested:

Parties to the Agreement:

Term Begins: **Term Ends:** **Grant Contract #:**

Summary:

Attached are the minutes from the 2017 CBOE hearings for consideration.

Fiscal Impact:

Submitted by: Josh Ost **Submitter's Email Address:** jost@gunnisoncounty.org

Finance Review: ○ Required ◉ Not Required

Comments:

Reviewed by: Discharge Date:

County Attorney Review: ○ Required ◉ Not Required

Comments:

Reveiwed by: Discharge Date: Certificate of Insurance Required

Yes ○ No ○

County Manager Review:

Comments:

Reveiwed by: GUNCOUNTY1\jost Discharge Date: 12/15/2017

○ Consent Agenda ◉ Regular Agenda ○ Worksession Time Allotted: 5

Agenda Date: 12/19/2017

Revised April 2015

GUNNISON COUNTY BOARD OF EQUALIZATION
MEETING MINUTES
September 12, 2017

The September 12, 2017 Board of Equalization meeting was held in the Board of County Commissioners Meeting Room in the Gunnison County Courthouse at 200 East Virginia Avenue, Gunnison. Present were:

Phil Chamberland, Chairperson
John Messner, Commissioner
Jonathan Houck, Vice-Chairperson (ABSENT)
Josh Ost, Deputy County Clerk

County Assessor Kristy McFarland was present and participated as indicated in the text.

CALL TO ORDER: Chairperson Chamberland called the September 12, 2017 meeting of the County Board of Equalization to order at 11:10 am.

Assessment Roll of Taxable Real and Personal Property: County Assessor Kristy McFarland presented the assessment roll. There are 776 appeals for real property and 11 protests for personal property. The approximate assessed value for Gunnison County is $556,000,000 for real property and $42,000,000 for personal property for a total of $598,000,000. County Assessor McFarland explained how these figures compare to previous years.

2017 Protest Master Log: County Assessor Kristy McFarland presented the master log which shows everyone who has protested with the Assessor's decisions.

2017 Failure to Report Personal Property Log: County Assessor Kristy Mcfarland presented the list of businesses who failed to report personal property.

Moved: by Chairperson Chamberland, seconded by Commissioner Messner to accept the reports as presented. Motion carried.

ADJOURN: **Moved** by Chairperson Chamberland, seconded by Commissioner Messner, to adjourn the meeting. Motion carried. The September 12, 2017 meeting of the Board of Equalization adjourned at 11:35 am

_____
Phil Chamberland, Chairperson

(Absent from meeting – no signature)
_____
Jonathan Houck, Vice-Chairperson

_____
John Messner, Commissioner

Minutes Prepared By:

_____
Josh Ost, Deputy County Clerk

Attest:

_____
Kathy Simillion, County Clerk

GUNNISON COUNTY BOARD OF EQUALIZATION
MEETING MINUTES
October 9, 2017

The October 9, 2017 Board of Equalization meeting was held in the Board of County Commissioners Meeting Room in the Gunnison County Courthouse at 200 East Virginia Avenue, Gunnison. Present were:

Phil Chamberland, Chairperson
John Messner, Commissioner
Jonathan Houck, Vice-Chairperson
Josh Ost, Clerk to the Board

Senior Assessment Analyst William Spicer and others were present and participated as indicated in the text.

NOTICE: The Petitioner's and Assessor's exhibits for each case are located in their individual Board of Equalization files.

CALL TO ORDER: Chairperson Chamberland called the October 9, 2017 meeting of the County Board of Equalization to order at 8:23 am. Chairperson Chamberland explained the roles, rights and responsibilities of the Board and the Petitioner during each hearing where a Petitioner and/or a Petitioner's representative was present, either in person or via telephone.

CBOE #05; Forest Lane LLC

Assessor's Case: Appraiser Bob Blackett was present for the discussion and explained the property attributes and location. The Assessor's office is recommending a value adjustment to $463,190 because of a miscalculation on the buildings addition square footage. He explained the building permit and the addition to the property. Appraiser Blackett explained the comparable properties and the price per square foot for those properties. SAA Spicer explained the assessment and appraisal dates for this current period.
Petitioner's Case: The property owner was present for the discussion. The property owner stated he did not know the dates for appraisal and assessment. Knowing that might have changed his opinion of value. The petitioner asked how much of the addition was taken into account because as of January 1st the addition was just starting. Chairperson Chamberland stated he would like to know what the value of the property would be without the addition. The Assessor's office stated it would have been valued at approximately $460,000.
Moved by Commissioner Houck, seconded by Chairperson Chamberland, to adjust the value of CBOE #05 to $463,190. Motion carried unanimously.

CBOE #38; Wattles

Mr. Wattles withdrew his petition to the Board of Equalization.

CBOE #43-44; Freeman Properties LLC

Assessor's Case: Appraiser Bob Blackett was present for the discussion and explained the two properties and the location. He explained the structures that are existing on the lots as well as the RV sites. Appraiser Blackett stated the appraisal that was submitted by the petitioner is outside the allowed dates for this period. He then reported on the comparable sales to these properties and recoded a value change for CBOE #43 to $310,200 and CBOE #44 to $761,650.
Petitioner's Case: The petitioner for these appeals participated by telephone. The petitioner stated that the use is seasonal as a RV park and is only used for four months a year and the rest of the year it is used as residential.
Moved by Commissioner Houck, seconded by Commissioner Messner, to adjust the value of CBOE #43 to $310,200. Motion carried unanimously.
Moved by Commissioner Houck, seconded by Commissioner Messner, to adjust the value of CBOE #44 to $761,650 with a residential value of $520,490 and commercial value of $241,160. Motion carried unanimously.

BREAK: The County Board of Equalization went on break at 9:16 am and returned at 9:26 am.

CBOE #09; JR & JL Landowners LLC

Assessor's Case: Appraiser Bob Blackett was present for the discussion and explained the property location and the attributes of the property. He explained the sales in other areas because there were no commercial sales in the Crested Butte South area to compare this to. Commissioner Houck asked how the properties in other areas are adjusted to allow them to be similar to the property in question. Appraiser Blackett explained the way this is done.
Petitioner's Case: The petitioner was present for the discussion. She explained the appraisal although outside the allowed dates was very different from the Assessor's value. She explained the buildings on the property and stated she believed that her property was most comparable to the school sale in the City of Gunnison. Chairperson Chamberland asked if the Assessors knew what percentage increase a neighborhood has on this property. Appraiser Blackett stated without comparable sales that would be difficult but SAA Spicer stated it was approximately 70% higher for Crested Butte South than Gunnison in the previous reappraisal cycle.
Moved by Commissioner Houck, seconded by Commissioner Messner, to deny CBOE #09. Motion carried unanimously.

CBOE #93; Community Banks of Colorado (Rep: Sterling Property Tax Specialists Inc.)

Assessor's Case: Appraiser Bob Blackett was present for the discussion and explained the location of the property. He explained the building size and the condition of the property. Appraiser Blackett explained the comparable sales to this property and a bank sale from Montrose.
Petitioner's Case: The Petitioner's tax agent participated by telephone. The agent explained the property and the price per square foot. She explained the change that is happening in the bank market that would support a lower valuation. The petitioner's agent described the sales she included that she felt was most comparable to the subject property.
Moved by Commissioner Houck, seconded by Commissioner Messner, to deny CBOE #93. Motion carried unanimously.

BREAK: The County Board of Equalization went on break at 10:05 am and returned at 10:13 am.

CBOE #08; McNeil

Assessor's Case: Appraiser Bob Blackett was present for the discussion and explained the location and the attributes for the property. Appraiser Blackett explained the comparable sales to this property and their values.
Petitioner's Case: The Petitioner participated by telephone. Mr. McNeil explained that he has been a property owner in Crested Butte for many years and is a licensed real estate broker out of state, specializing in commercial property. Mr. McNeil stated that the listing price should not be used because that was not a sale. He stated he did not believe the sales his property was compared to are fair, due to price per square foot, locations and size. Mr. McNeil stated the apartments in the building are deed restricted and limit the value due to this. Also, this building sat vacant for many years while being professionally marketed. The current tenant in the commercial area is behind on rent and is looking to terminate their lease. SAA Spicer stated that after looking more in depth at this property the deed restriction was not taken into account when the valuation was done and an adjustment may be warranted to the residential classification.
Moved by Chairperson Chamberland, seconded by Commissioner Houck, to adjust the value of CBOE #08 residential classification to $448,770 and commercial classification to $1,014,580. Motion carried unanimously.

CBOE #34-35; Roscoe Development Corp

Assessor's Case: Appraiser Bob Blackett was present for the discussion and explained the property attributes and the location. He explained the three examples of comparable properties that were used to value the petitioned property.
Petitioner's Case: The petitioner was not present for the discussion
Moved by Commissioner Houck, seconded by Commissioner Messner, to deny CBOE #34 and CBOE #35. Motion carried unanimously.

CBOE #79-82; Ratherby Investments LLC (Rep: Beth Appleton)

Assessor's Case: Appraiser Bob Blackett was present for the discussion and explained the properties and their attributes and location. He explained that the sale of this property is within the time period and used to help value this property. Appraiser Blackett stated the Assessor's office had recommended a lower amended value for these properties. He stated that the above grade and below grade units are usually valued at different per square foot amounts.
Petitioner's Case: The petitioner's agent Beth Appleton participated by telephone. Ms. Appleton stated she believed the values although lowered are still too high. She stated there was not any evidence that the four units sold together were sold at any discount. Ms. Appleton explained some of the locational issues that would lead to a lower value for these properties such as snow shed and sunlight.
Moved by Commissioner Houck, seconded by Commissioner Messner, to adjust the value of CBOE #79 to $465,720, CBOE #80 to $459,320, CBOE #81 to $560,780 and CBOE #82 to $556,640. Motion carried unanimously.

CBOE #48-49; Four Squared LLC (Rep: Aaron Huckstep)

CBOE #48

Assessor's Case: Appraiser Bob Blackett was present for the discussion and explained the property location and attributes for CBOE #48. He explained that the above grade and total square footage were calculated. Appraiser Blackett explained why he believes the materials submitted by the petitioner are not accurate and cannot be used to help determine the value of the properties.
Petitioner's Case: The petitioner's agent Aaron Huckstep was present for the discussion. He explained that the increase in value from the past cycle of almost 20% does not seem like it has occurred in other properties of the same area and use. The use of this property is as a restaurant even though it is listed as condo use. Mr. Huckstep offered other examples than the Assessors that would be better to compare the property to.
Moved by Commissioner Houck, seconded by Commissioner Messner, to deny CBOE #48. Motion carried unanimously.

CBOE #49

Assessor's Case: Appraiser Bob Blackett was present for the discussion and explained the property location and attributes for CBOE #49. He explained that this is the patio bar area for the restaurant of CBOE #48. The Assessor has classified it as low quality condition. There has been a 40% reduction value due to being open air.
Petitioner's Case: The petitioner's agent Aaron Huckstep was present for the discussion. He stated that this property is not used year round and has zero productive use during the off season. Chairperson Chamberland asked if there was a reduction for seasonal use. SAA Spicer stated that the 40% reduction was for this. Mr. Huckstep asked if the reduction percentage could be more in line with the amount of time the space is usable. The Board stated that a 50% reduction would be more appropriate.
Moved by Commissioner Houck, seconded by Commissioner Messner, to adjust the value of CBOE #49 to $52,630. Motion carried unanimously.

CBOE #50; Better to Ski LLC (Rep: Aaron Huckstep)

Assessor's Case: Appraiser Bob Blackett was present for the discussion and explained the property location and attributes. He explained one structure is retail and the other is a residential structure. Appraiser Blacket described the examples of comparable sales and address the list of sales provided by the petitioner.
Petitioner's Case: The petitioner's agent Aaron Huckstep was present for the discussion. He stated the examples used by the Assessor have lower prices per square foot than the property he is representing. All other attributes were generally the same. Appraiser Blackett stated that the higher value may be caused by the larger land square footage than the examples.
Moved by Commissioner Houck, seconded by Commissioner Messner, to deny of CBOE #50. Motion carried unanimously.

CBOE #02; Safeway Stores Inc. (Rep: 1st Net Real Estate Services Inc.)

Assessor's Case: Appraiser Bob Blackett was present for the discussion and explained the property location and the attributes. He stated that the building is in average quality and condition. The three comparable sales examples were not supermarkets. The closest example was the hotel.
Petitioner's Case: The petitioner's agent was not able to be reached by telephone.
Moved by Commissioner Houck, seconded by Commissioner Messner, to deny CBOE #02. Motion carried unanimously.

CBOE #212-213; Mountain Coal Company LLC

The Assessor's Office and the Petitioner reached a stipulation agreement on CBOE #212 and #213
Moved by Chairperson Chamberland, seconded by Commissioner Houck, to adjust the value of CBOE #212 to $42,513,290 and CBOE #213 to $6,715,410 based on the stipulation agreement that was reached. Motion carried unanimously.

BREAK: The Board of Equalization took a lunch break at 12:11 pm and returned at 1:00 pm

CBOE #77-78; Kroll

Assessor's Case: SAA Spicer explained the property location and the attributes. He explained the units in the same townhomes that these were compared to as well as other sales in the area. He explained that one of the properties has had a burst pipe and damage occurred. At the Assessor's appeal level, a lower valuation was applied to the unit that received damage. The other unit is still under construction.
Petitioner's Case: The petitioner participated by telephone. Mr. Kroll explained why he did not believe the value is correct. He stated they unit within the same building was highly upgraded compared to his properties. Mr. Kroll explained the condition of his properties and the unit under construction is closer to 50% complete and should receive a 50% reduction in value. He stated all windows and doors in both units need to be replaced as they were defectively manufactured in China. Chairpersons Chamberland asked the Assessor's Office if there is any room to make an adjustment to the condition of the properties due to the statements from Mr. Kroll.
Moved by Commissioner Houck, seconded by Chairperson Chamberland, to adjust the value of CBOE #77 to $311,350 and CBOE #78 to $419,130. Motion carried unanimously.

Joseph Monzon of Marvin F. Poer and Company represented all of the following properties and participated by telephone.

CBOE #105-106; Crested Butte Land Holdings LLC (Rep: Marvin F Poer and Company)
CBOE #109-118, 149-150; CB Commercial Properties 07 LLC (Rep: Marvin F Poer and Company)

CBOE #119-145; Prospect Development Company Inc. (Rep: Marvin F Poer and Company)
CBOE #146-148, 157-210; CLP Crested Butte LLC (Rep: Marvin F Poer and Company)
CBOE #151; Crested Butte LLC (Rep: Marvin F Poer and Company)
CBOE #152-156; Mt. CB Real Estate LLC (Rep: Marvin F Poer and Company)

Assessor's Case: SAA Spicer gave their presentation on CBOE numbers listed above. He gave a timeline on how the properties were appealed to the Assessor. He stated after the appeal he looked at each property and found some accounts that were storage units or lift operator sheds that were being valued too high. SAA Spicer gave the new value recommendations for these units.
Petitioner's Case: Mr. Monzon stated he agreed with the recommendations from the Assessor's Office.
Moved by Commissioner Houck, seconded by Chairperson Chamberland for CBOE#105-106, 109-210 to accept the valuations that were adjusted and deny all others without the Assessors recommendation as listed in the additional text in the minutes. Motion carried unanimously.

CBOE #94-104; Sherman Street Holdings LLC (Rep: Marvin F Poer and Company)
CBOE #107; Crested Butte Ranger Station (Rep: Marvin F Poer and Company)
CBOE #108 Hermanson (Rep: Marvin F Poer and Company)

Assessor's Case: SAA Spicer gave their presentation on CBOE numbers listed above. He explained the properties that were being appealed and how they were being valued. He wanted to make sure there were not deviations from how everything else was being valued. SAA Spicer stated after review the Assessor's opinion is that these properties were being valued correctly.
Petitioner's Case: Mr. Monzon stated he would like the Board to issue a denial if the Assessor does not have any recommendations.
Moved by Commissioner Messner, seconded by Commissioner Houck, to deny CBOE #94-104, 107 & 108. Motion carried unanimously.

ADJOURN: **Moved** by Commissioner Houck, seconded by Chairperson Chamberland, to adjourn the meeting. The October 9, 2017 meeting of the Board of Equalization adjourned at 1:50pm.

_____
Phil Chamberland, Chairperson

_____
Jonathan Houck, Vice-Chairperson

_____
John Messner, Commissioner

Minutes Prepared By:

_____
Josh Ost, Deputy County Clerk

Attest:

_____
Kathy Simillion, County Clerk

VALUATION of Appealed properties from CRESTED BUTTE MOUNTAIN RESORT (through its various subsidiary entities)

AS REPRESENTED BY THEIR TAX AGENT MARVIN F POER & COMPANY

CBOE #	Account #	Description	Data Used	Valuation Basis	NOD Value	Proposed Value	Note
110	R044458	COMMERCIAL BANK	SALES OF COMMERCIAL PROPERTIES	IMP SIZE, NBHD, QUALITY, CONDITION, OCCUPANCY	$220,740		
109	R044456	COMMERCIAL COFFEE SHOP	SALES OF COMMERCIAL PROPERTIES	IMP SIZE, NBHD, QUALITY, CONDITION, OCCUPANCY	$228,240		
210	R044492	COMMERCIAL CONFERENCE CENTER	SALES OF COMMERCIAL PROPERTIES	IMP SIZE, NBHD, QUALITY, CONDITION, OCCUPANCY	$481,500		
113	R044461	COMMERCIAL FAST FOOD	SALES OF COMMERCIAL PROPERTIES	IMP SIZE, NBHD, QUALITY, CONDITION, OCCUPANCY	$248,620		
157	R004849	COMMERCIAL GARAGE	SALES OF COMMERCIAL PROPERTIES	LAND SIZE, IMP SIZE, NBHD, QUALITY, CONDITION, OCCUPANCY	$1,142,120		
159	R005668	COMMERCIAL GARAGE	SALES OF COMMERCIAL PROPERTIES	IMP SIZE, NBHD, QUALITY, CONDITION, OCCUPANCY	$503,480		
167	R043108	COMMERCIAL HEALTH CLUB	SALES OF COMMERCIAL PROPERTIES	IMP SIZE, NBHD, QUALITY, CONDITION, OCCUPANCY	$378,130		
168	R043109	COMMERCIAL HOTEL STORAGE	SALES OF COMMERCIAL PROPERTIES	IMP SIZE, NBHD, QUALITY, CONDITION, OCCUPANCY	$223,310	$22,330	1
169	R043111	COMMERCIAL HOTEL STORAGE	SALES OF COMMERCIAL PROPERTIES	IMP SIZE, NBHD, QUALITY, CONDITION, OCCUPANCY	$15,650		
170	R043112	COMMERCIAL HOTEL STORAGE	SALES OF COMMERCIAL PROPERTIES	IMP SIZE, NBHD, QUALITY, CONDITION, OCCUPANCY	$24,220		
171	R043114	COMMERCIAL HOTEL STORAGE	SALES OF COMMERCIAL PROPERTIES	IMP SIZE, NBHD, QUALITY, CONDITION, OCCUPANCY	$15,650		
172	R043115	COMMERCIAL HOTEL STORAGE	SALES OF COMMERCIAL PROPERTIES	IMP SIZE, NBHD, QUALITY, CONDITION, OCCUPANCY	$24,220		
173	R043117	COMMERCIAL HOTEL STORAGE	SALES OF COMMERCIAL PROPERTIES	IMP SIZE, NBHD, QUALITY, CONDITION, OCCUPANCY	$15,650		
174	R043120	COMMERCIAL HOTEL STORAGE	SALES OF COMMERCIAL PROPERTIES	IMP SIZE, NBHD, QUALITY, CONDITION, OCCUPANCY	$15,650		
175	R043121	COMMERCIAL HOTEL STORAGE	SALES OF COMMERCIAL PROPERTIES	IMP SIZE, NBHD, QUALITY, CONDITION, OCCUPANCY	$24,220		
176	R043118	COMMERCIAL HOTEL STORAGE	SALES OF COMMERCIAL PROPERTIES	IMP SIZE, NBHD, QUALITY, CONDITION, OCCUPANCY	$24,220		
162	R014515	COMMERCIAL LIFT OPERATOR SHED	SALES OF COMMERCIAL PROPERTIES	LAND SIZE, IMP SIZE, NBHD, QUALITY, CONDITION, OCCUPANCY	$77,200	$47,210	2
178	R043480	COMMERCIAL LIFT OPERATOR SHED	SALES OF COMMERCIAL PROPERTIES	LAND SIZE, IMP SIZE, NBHD, QUALITY, CONDITION, OCCUPANCY	$78,880	$18,550	2
146	R044447	COMMERCIAL LOADING DOCK	SALES OF COMMERCIAL PROPERTIES	IMP SIZE, NBHD, QUALITY, CONDITION, OCCUPANCY	$333,640		
112	R044460	COMMERCIAL OFFICE	SALES OF COMMERCIAL PROPERTIES	IMP SIZE, NBHD, QUALITY, CONDITION, OCCUPANCY	$389,490		
115	R044463	COMMERCIAL OFFICE	SALES OF COMMERCIAL PROPERTIES	IMP SIZE, NBHD, QUALITY, CONDITION, OCCUPANCY	$415,720		
149	R044465	COMMERCIAL OFFICE	SALES OF COMMERCIAL PROPERTIES	IMP SIZE, NBHD, QUALITY, CONDITION, OCCUPANCY	$117,150		
158	R005639	COMMERCIAL OFFICE	SALES OF COMMERCIAL PROPERTIES	IMP SIZE, NBHD, QUALITY, CONDITION, OCCUPANCY	$422,200		
183	R044451	COMMERCIAL OFFICE	SALES OF COMMERCIAL PROPERTIES	IMP SIZE, NBHD, QUALITY, CONDITION, OCCUPANCY	$369,960		
114	R044462	COMMERCIAL OFFICE OPEN	SALES OF COMMERCIAL PROPERTIES	IMP SIZE, NBHD, QUALITY, CONDITION, OCCUPANCY	$374,610		
160	R005669	COMMERCIAL OFFICE OPEN	SALES OF COMMERCIAL PROPERTIES	IMP SIZE, NBHD, QUALITY, CONDITION, OCCUPANCY	$999,600		
163	R043104	COMMERCIAL OFFICE OPEN	SALES OF COMMERCIAL PROPERTIES	IMP SIZE, NBHD, QUALITY, CONDITION, OCCUPANCY	$337,320		
164	R043105	COMMERCIAL OFFICE OPEN	SALES OF COMMERCIAL PROPERTIES	IMP SIZE, NBHD, QUALITY, CONDITION, OCCUPANCY	$287,200		
180	R044448	COMMERCIAL OFFICE OPEN	SALES OF COMMERCIAL PROPERTIES	IMP SIZE, NBHD, QUALITY, CONDITION, OCCUPANCY	$429,510		
111	R044459	COMMERCIAL RESTAURANT	SALES OF COMMERCIAL PROPERTIES	IMP SIZE, NBHD, QUALITY, CONDITION, OCCUPANCY	$275,410		
165	R043106	COMMERCIAL RESTAURANT	SALES OF COMMERCIAL PROPERTIES	IMP SIZE, NBHD, QUALITY, CONDITION, OCCUPANCY	$524,680		
116	R044464	COMMERCIAL RETAIL	SALES OF COMMERCIAL PROPERTIES	IMP SIZE, NBHD, QUALITY, CONDITION, OCCUPANCY	$519,320		
117	R005614	COMMERCIAL RETAIL	SALES OF COMMERCIAL PROPERTIES	IMP SIZE, NBHD, QUALITY, CONDITION, OCCUPANCY	$395,140		
118	R005615	COMMERCIAL RETAIL	SALES OF COMMERCIAL PROPERTIES	IMP SIZE, NBHD, QUALITY, CONDITION, OCCUPANCY	$643,890		
166	R043107	COMMERCIAL RETAIL	SALES OF COMMERCIAL PROPERTIES	IMP SIZE, NBHD, QUALITY, CONDITION, OCCUPANCY	$264,000		

156	R012575	COMMERCIAL SKI AREA IMPS	SALES OF COMMERCIAL PROPERTIES	IMP SIZE, NBHD, QUALITY, CONDITION, OCCUPANCY	$2,322,830	$1,863,330	2
105	R042034	COMMERCIAL SKI AREA LAND & IMPS	SALES OF COMMERCIAL PROPERTIES	LAND SIZE, IMP SIZE, NBHD, QUALITY, CONDITION, OCCUPANCY	$7,030,530	$6,916,390	2
147	R044455	COMMERCIAL HOTEL STORAGE	SALES OF COMMERCIAL PROPERTIES	IMP SIZE, NBHD, QUALITY, CONDITION, OCCUPANCY	$50,230	$10,050	1
148	R044487	COMMERCIAL HOTEL STORAGE	SALES OF COMMERCIAL PROPERTIES	IMP SIZE, NBHD, QUALITY, CONDITION, OCCUPANCY	$26,830	$5,370	1
155	R044468	COMMERCIAL HOTEL STORAGE	SALES OF COMMERCIAL PROPERTIES	IMP SIZE, NBHD, QUALITY, CONDITION, OCCUPANCY	$56,810	$11,360	1
179	R044452	COMMERCIAL HOTEL STORAGE	SALES OF COMMERCIAL PROPERTIES	IMP SIZE, NBHD, QUALITY, CONDITION, OCCUPANCY	$37,760	$7,550	1
181	R044449	COMMERCIAL HOTEL STORAGE	SALES OF COMMERCIAL PROPERTIES	IMP SIZE, NBHD, QUALITY, CONDITION, OCCUPANCY	$73,510	$14,700	1
182	R044450	COMMERCIAL HOTEL STORAGE	SALES OF COMMERCIAL PROPERTIES	IMP SIZE, NBHD, QUALITY, CONDITION, OCCUPANCY	$62,070	$12,410	1
184	R044453	COMMERCIAL HOTEL STORAGE	SALES OF COMMERCIAL PROPERTIES	IMP SIZE, NBHD, QUALITY, CONDITION, OCCUPANCY	$48,330	$9,670	1
185	R044454	COMMERCIAL HOTEL STORAGE	SALES OF COMMERCIAL PROPERTIES	IMP SIZE, NBHD, QUALITY, CONDITION, OCCUPANCY	$36,990	$7,400	1
186	R044466	COMMERCIAL HOTEL STORAGE	SALES OF COMMERCIAL PROPERTIES	IMP SIZE, NBHD, QUALITY, CONDITION, OCCUPANCY	$27,260	$5,450	1
187	R044467	COMMERCIAL HOTEL STORAGE	SALES OF COMMERCIAL PROPERTIES	IMP SIZE, NBHD, QUALITY, CONDITION, OCCUPANCY	$30,700	$6,140	1
188	R044469	COMMERCIAL HOTEL STORAGE	SALES OF COMMERCIAL PROPERTIES	IMP SIZE, NBHD, QUALITY, CONDITION, OCCUPANCY	$28,090	$5,620	1
189	R044472	COMMERCIAL HOTEL STORAGE	SALES OF COMMERCIAL PROPERTIES	IMP SIZE, NBHD, QUALITY, CONDITION, OCCUPANCY	$29,320	$5,860	1
190	R044470	COMMERCIAL HOTEL STORAGE	SALES OF COMMERCIAL PROPERTIES	IMP SIZE, NBHD, QUALITY, CONDITION, OCCUPANCY	$28,510	$5,700	1
191	R044471	COMMERCIAL HOTEL STORAGE	SALES OF COMMERCIAL PROPERTIES	IMP SIZE, NBHD, QUALITY, CONDITION, OCCUPANCY	$25,310	$5,060	1
192	R044473	COMMERCIAL HOTEL STORAGE	SALES OF COMMERCIAL PROPERTIES	IMP SIZE, NBHD, QUALITY, CONDITION, OCCUPANCY	$56,810	$11,360	1
193	R044474	COMMERCIAL HOTEL STORAGE	SALES OF COMMERCIAL PROPERTIES	IMP SIZE, NBHD, QUALITY, CONDITION, OCCUPANCY	$28,090	$5,620	1
194	R044475	COMMERCIAL HOTEL STORAGE	SALES OF COMMERCIAL PROPERTIES	IMP SIZE, NBHD, QUALITY, CONDITION, OCCUPANCY	$32,980	$6,600	1
195	R044476	COMMERCIAL HOTEL STORAGE	SALES OF COMMERCIAL PROPERTIES	IMP SIZE, NBHD, QUALITY, CONDITION, OCCUPANCY	$25,310	$5,060	1
196	R044477	COMMERCIAL HOTEL STORAGE	SALES OF COMMERCIAL PROPERTIES	IMP SIZE, NBHD, QUALITY, CONDITION, OCCUPANCY	$22,790	$4,560	1
197	R044478	COMMERCIAL HOTEL STORAGE	SALES OF COMMERCIAL PROPERTIES	IMP SIZE, NBHD, QUALITY, CONDITION, OCCUPANCY	$56,810	$11,360	1
198	R044479	COMMERCIAL HOTEL STORAGE	SALES OF COMMERCIAL PROPERTIES	IMP SIZE, NBHD, QUALITY, CONDITION, OCCUPANCY	$28,090	$5,620	1
199	R044480	COMMERCIAL HOTEL STORAGE	SALES OF COMMERCIAL PROPERTIES	IMP SIZE, NBHD, QUALITY, CONDITION, OCCUPANCY	$30,310	$6,060	1
200	R044481	COMMERCIAL HOTEL STORAGE	SALES OF COMMERCIAL PROPERTIES	IMP SIZE, NBHD, QUALITY, CONDITION, OCCUPANCY	$29,320	$5,860	1
201	R044482	COMMERCIAL HOTEL STORAGE	SALES OF COMMERCIAL PROPERTIES	IMP SIZE, NBHD, QUALITY, CONDITION, OCCUPANCY	$56,810	$11,360	1
202	R044483	COMMERCIAL HOTEL STORAGE	SALES OF COMMERCIAL PROPERTIES	IMP SIZE, NBHD, QUALITY, CONDITION, OCCUPANCY	$28,090	$5,620	1
203	R044484	COMMERCIAL HOTEL STORAGE	SALES OF COMMERCIAL PROPERTIES	IMP SIZE, NBHD, QUALITY, CONDITION, OCCUPANCY	$29,320	$5,860	1
204	R044485	COMMERCIAL HOTEL STORAGE	SALES OF COMMERCIAL PROPERTIES	IMP SIZE, NBHD, QUALITY, CONDITION, OCCUPANCY	$73,420	$14,680	1
205	R044486	COMMERCIAL HOTEL STORAGE	SALES OF COMMERCIAL PROPERTIES	IMP SIZE, NBHD, QUALITY, CONDITION, OCCUPANCY	$62,760	$12,550	1
206	R044488	COMMERCIAL HOTEL STORAGE	SALES OF COMMERCIAL PROPERTIES	IMP SIZE, NBHD, QUALITY, CONDITION, OCCUPANCY	$49,000	$9,800	1
207	R044489	COMMERCIAL HOTEL STORAGE	SALES OF COMMERCIAL PROPERTIES	IMP SIZE, NBHD, QUALITY, CONDITION, OCCUPANCY	$40,880	$8,180	1
208	R044490	COMMERCIAL HOTEL STORAGE	SALES OF COMMERCIAL PROPERTIES	IMP SIZE, NBHD, QUALITY, CONDITION, OCCUPANCY	$55,910	$11,180	1
209	R044491	COMMERCIAL HOTEL STORAGE	SALES OF COMMERCIAL PROPERTIES	IMP SIZE, NBHD, QUALITY, CONDITION, OCCUPANCY	$35,160	$7,030	1
152	R044496	RESIDENTIAL CONDO	SALES OF RESIDENTIAL CONDOS	IMP SIZE, NBHD, QUALITY, CONDITION, ACCESS, PROXIMITY, VIEW	$110,560		
153	R044497	RESIDENTIAL CONDO	SALES OF RESIDENTIAL CONDOS	IMP SIZE, NBHD, QUALITY, CONDITION, ACCESS, PROXIMITY, VIEW	$270,800		
154	R044501	RESIDENTIAL CONDO	SALES OF RESIDENTIAL CONDOS	IMP SIZE, NBHD, QUALITY, CONDITION, ACCESS, PROXIMITY, VIEW	$137,430		
161	R005939	RESIDENTIAL CONDO	SALES OF RESIDENTIAL CONDOS	IMP SIZE, NBHD, QUALITY, CONDITION, ACCESS, PROXIMITY, VIEW	$181,380	$146,830	3
106	R040077	VACANT LAND	SALES OF VACANT LAND	LEA, LAND SIZE	$591,170		
119	R043236	VACANT LAND	SALES OF VACANT LAND	LEA	$292,000		

120	R043237	VACANT LAND	SALES OF VACANT LAND	LEA	$292,000		
121	R043238	VACANT LAND	SALES OF VACANT LAND	LEA	$292,000		
122	R043239	VACANT LAND	SALES OF VACANT LAND	LEA	$292,000		
123	R043240	VACANT LAND	SALES OF VACANT LAND	LEA	$292,000		
124	R043678	VACANT LAND	SALES OF VACANT LAND	LEA, PRESENT WORTH DISCOUNT	$197,290		
125	R043679	VACANT LAND	SALES OF VACANT LAND	LEA, PRESENT WORTH DISCOUNT	$197,290		
126	R043683	VACANT LAND	SALES OF VACANT LAND	LEA, PRESENT WORTH DISCOUNT	$197,290		
127	R043684	VACANT LAND	SALES OF VACANT LAND	LEA, PRESENT WORTH DISCOUNT	$197,290		
128	R043685	VACANT LAND	SALES OF VACANT LAND	LEA, PRESENT WORTH DISCOUNT	$197,290		
129	R043689	VACANT LAND	SALES OF VACANT LAND	LEA, PRESENT WORTH DISCOUNT	$197,290		
130	R043690	VACANT LAND	SALES OF VACANT LAND	LEA, PRESENT WORTH DISCOUNT	$197,290		
131	R043691	VACANT LAND	SALES OF VACANT LAND	LEA, PRESENT WORTH DISCOUNT	$197,290		
132	R045341	VACANT LAND	SALES OF VACANT LAND	LEA, PRESENT WORTH DISCOUNT	$16,780		
133	R045342	VACANT LAND	SALES OF VACANT LAND	LEA, PRESENT WORTH DISCOUNT	$16,780		
134	R045343	VACANT LAND	SALES OF VACANT LAND	LEA, PRESENT WORTH DISCOUNT	$16,780		
135	R045344	VACANT LAND	SALES OF VACANT LAND	LEA, PRESENT WORTH DISCOUNT	$16,780		
136	R045345	VACANT LAND	SALES OF VACANT LAND	LEA, PRESENT WORTH DISCOUNT	$16,780		
137	R045346	VACANT LAND	SALES OF VACANT LAND	LEA, PRESENT WORTH DISCOUNT	$16,780		
138	R045347	VACANT LAND	SALES OF VACANT LAND	LEA, PRESENT WORTH DISCOUNT	$16,780		
139	R045348	VACANT LAND	SALES OF VACANT LAND	LEA, PRESENT WORTH DISCOUNT	$16,780		
140	R045349	VACANT LAND	SALES OF VACANT LAND	LEA, PRESENT WORTH DISCOUNT	$16,780		
141	R045350	VACANT LAND	SALES OF VACANT LAND	LEA, PRESENT WORTH DISCOUNT	$16,780		
142	R045351	VACANT LAND	SALES OF VACANT LAND	LEA, PRESENT WORTH DISCOUNT	$16,780		
143	R045352	VACANT LAND	SALES OF VACANT LAND	LEA, PRESENT WORTH DISCOUNT	$16,780		
144	R045353	VACANT LAND	SALES OF VACANT LAND	LEA, PRESENT WORTH DISCOUNT	$16,780		
145	R045356	VACANT LAND	SALES OF VACANT LAND	LEA, PRESENT WORTH DISCOUNT	$16,780		
150	R006064	VACANT LAND	SALES OF VACANT LAND	LEA, LAND SIZE	$5,100		
151	R045377	VACANT LAND	SALES OF VACANT LAND	LEA, LAND SIZE	$35,600		
177	R043476	VACANT LAND	SALES OF VACANT LAND	LEA, LAND SIZE	$21,500		

Notes:

1. Hotel storage units were not valued consistently - should all be carrying a 10% good adjustment to account for small size and lack of utility compared to other storage
2. Lift operator huts were overvalued - should all be carrying a 20% good adjustment to account for small size. Adjustment validated through cost approach (small service kiosks)
3. Value was not accounting for employee housing restriction - NBHD modified to be consistent with other deed restricted residential condo units

GUNNISON COUNTY BOARD OF EQUALIZATION
MEETING MINUTES
October 10, 2017

The October 10, 2017 Board of Equalization meeting was held in the Board of County Commissioners Meeting Room in the Gunnison County Courthouse at 200 East Virginia Avenue, Gunnison. Present were:

Phil Chamberland, Chairperson
Jonathan Houck, Vice-Chairperson
John Messner, Commissioner
Josh Ost, Clerk to the Board

Senior Assessment Analyst William Spicer and others were present and participated as indicated in the text.

NOTICE: The Petitioner's and Assessor's exhibits for each case are located in their individual Board of Equalization files.

CALL TO ORDER: Chairperson Chamberland called the October 10, 2017 meeting of the County Board of Equalization to order at 1:31 pm. Chairperson Chamberland explained the roles, rights and responsibilities of the Board and the Petitioner during each hearing where a Petitioner and/or a Petitioner's representative was present, either in person or via telephone.

CBOE #39; Sunspace 1 LLC

Assessor's Case: SAA Spicer described the location and the attributes of the property. He stated the condition has been listed as fair and he explained the other properties that the subject property was compared too. SAA Spicer described the leaking atrium within the building.
Petitioner's Case: The petitioner could not be reached by telephone.
Moved by Commissioner Houck, seconded by Commissioner Messner, to deny CBOE #39. Motion carried unanimously.

CBOE #12; Del Tredici Living Trust

Assessor's Case: SAA Spicer described the property location. He explained the building that this property is located in. SAA Spicer stated this property was in average condition and explained the model used to come up with an equivalent square footage for properties like this one. SAA Spicer stated there were three sales from this complex during the allowed time period. He stated that Tully's restaurant opened after the sales occurred and could have an impact to the value of the property and may warrant a lower valuation.
Petitioner's Case: The petitioner was present for the discussion. Ms. Del Tredici stated that the restaurant is open 7 days a week and often has live music. She stated her unit was on the market and did not sell due to those not wanting to be located next to the restaurant. The Board discussed the other properties within the building and area that would also be affected by the restaurant.
Moved by Commissioner Houck, seconded by Commissioner Messner, to adjust the value of CBOE #12 to $219,820. Motion carried unanimously.

CBOE #03; CB202 LLC

Assessor's Case: SAA Spicer explained the location of the property and the condition. He explained the new criteria used to value this units during this appraisal cycle. SAA explained the sales of condos within the same building during the allowed timeframe.
Petitioner's Case: The petitioner participated by telephone. He explained the sales he used within Mountaineer square to compare his property to. He also stated that the price per square foot the Assessor used was time adjusted. The Board asked the petitioner why he felt his property would not sell for $500,000 when two of the petitioner's comparable sales sold for around that price. The Petitioner explained his would not have sold for that much at June 30, 2016 and his property is on different floors than those sales. Commissioner Houck stated that

the responsibility of the Board of Equalization to make sure the valuations are applied equitable across the area and he feels that the Assessor did do that.
Moved by Commissioner Messner, seconded by Commissioner Houck, to deny CBOE #03. Motion carried unanimously.

CBOE #06; Essinger

Assessor's Case: SAA Spicer explained the property location and condition classification of this property. He reported on the other sales in this building that the petitioned property was compared to.
Petitioner's Case: The petition was not present for the discussion.
Moved by Commissioner Messner, seconded by Commissioner Houck, to deny CBOE #06. Motion carried unanimously.

CBOE #07; Crow

Assessor's Case: SAA Spicer explained the property's location and attributes. SAA Spicer explained some of the sales that were used to help value this property. Commissioner Houck asked why, stating from the petitioner's exhibits, this property went up in value when the others within the same complex went down. SAA Spicer stated that this unit has been remodeled and that it may have not been picked up within their inventory. This may lead to a better quality classification for this property versus the others. The Board discussed the different causes for valuation changes within the building.
Petitioner's Case: The petitioner was not present for the discussion.
Moved by Commissioner Messner, seconded by Commissioner Houck, to deny CBOE #07. Motion carried unanimously.

CBOE #10; Equirent LLC

Assessor's Case: SAA Spicer explained the property characteristics and the location of this property within Mountaineer Square. He stated that even though this property is on the 4th floor, it doesn't mean it has great views. SAA Spicer described the three sales within Mountaineer Square that this property was compared to.
Petitioner's Case: The petitioner was not present for the discussion.
Moved by Commissioner Houck, seconded by Chairperson Chamberland, to deny CBOE #10. Motion carried unanimously.

BREAK: The County Board of Equalization went on break at 2:51 pm and returned at 3:04 pm.

The Assessor brought two personal property declarations from local businesses that had filed late and need to be adjusted because they added personal property. As well as some property classifications from vacant to residential and properties that are not being used as agriculture endeavors anymore.

Commissioner Houck was not present for the following motions.

Moved by Chairperson Chamberland, seconded by Commissioner Messner to adjust the value on account P053050 from $14,300 to the corrected value of $20,490. Motion carried.
Moved by Chairperson Chamberland, seconded by Commissioner Messner to adjust the value on account P051883 from $31,230 to the corrected value of $59,960. Motion carried.
Moved by Chairperson Chamberland, seconded by Commissioner Messner to change the classification of accounts R014973, R014972, R071241, R043785, R044428, R041999, R043677, R012661, R045325 and R072186 from vacant to residential classification. Motion carried.

Commissioner Houck was present for the following motion.

Moved by Chairperson Chamberland, seconded by Commissioner Houck to change the classification from agricultural to vacant or residential as appropriate on accounts R070639, R070640, R070641, R070642, R070643, R012839, R012840, R071016, R071017, R032918,

R033143, R071746, R011427, R012070, R032890, R008231 and R072026. Motion carried unanimously.

CBOE #42; Westwall A204 LLC

Assessor's Case: SAA Spicer explained the property attributes and location. He explained that the view from the property should be classified as an average view not as a good view. The Assessor recommended a new valuation of $803,300 to reflect the average view. SAA Spicer explained the sales from Westwall Lodge that this property was compared to.
Petitioner's Case: The petitioner participated by telephone. He stated he believed that unit A302 is most comparable to his property out of the examples given by the Assessor's Office. The petitioner explained the similarities between his property and unit A302. The petitioner felt the other two examples are not fair comparisons to his property due to their characteristics. He also provided the Board with additional sales he felt were better comparisons to the petitioned property. The Petitioner asked if there could be a change in classification of quality of his unit based on the fact he does not have vaulted ceilings and wood floors. SAA Spicer stated that it would be difficult to change the classification for these items due to lack of data.
Moved by Chairperson Chamberland, seconded by Commissioner Houck, to adjust the value of CBOE #42 to $803,300. Motion carried unanimously.

CBOE #45; McCleary

Assessor's Case: SAA Spicer explained the property characteristics and location. He discussed the three examples of the sales used to help value this property. This property is listed as having good views and average access due to the building not having an elevator.
Petitioner's Case: The petitioner participated by telephone. Ms. McClearly stated that her property is one of the few in the complex that have not been renovated. She is not able to short term rent her property because of the property condition and has had to move to long term rentals. She also stated her unit is smaller than most of the units in the building. The Board agreed there was a compelling argument to change the condition to below average.
Moved by Commissioner Chamberland, seconded by Commissioner Houck, to adjust the value of CBOE #45 to $151,960. Motion carried unanimously.

CBOE #71; Harwood & Pacific Corp (Rep: Ryan LLC)

Assessor's Case: SAA Spicer described the location and attributes of the property. The interior unit quality and condition is listed as average. He explained the examples of sales that were used to value this property.
Petitioner's Case: The petitioner's agent could not be reached by telephone.
Moved by Commissioner Messner, seconded by Commissioner Houck, to deny CBOE #71. Motion carried unanimously.

CBOE #75; O'Reilly Automotive Stores Inc. (Rep: Ryan LLC)

Assessor's Case: Appraiser Bob Blackett was present for the discussion and explained when this property was built and the size of the building and land size. He stated it was in excellent condition due to new construction. Appraiser Blackett described three examples of sales that this property was compared to.
Petitioner's Case: The petitioner's agent could not be reached by telephone.
Moved by Commissioner Messner, seconded by Commissioner Houck, to deny CBOE #75. Motion carried unanimously.

CBOE #53-70; Boxer F2 LP (Rep: Ryan LLC)

Assessor's Case: SAA Spicer explained that all the location of the units and that a stipulation agreement had been reached for new values for these properties. He described the reason for the new values in the stipulation and how the values were reached.
Petitioner's Case: The petitioner's agent could not be reached by telephone.

Moved by Chairperson Chamberland, seconded by Commissioner Houck, to adjust the values of CBOE #53-70 to the stipulated values listed as additional text within the minutes. Motion carried unanimously.

CBOE #214; CWC Holdings LLC

Assessor's Case: Appraiser Bob Blackett was present for the discussion and explained the location of this building. He explained the sales used to value this property as well as the addition and remodeling of one of the properties that could not be taken into account.
Petitioner's Case: The petitioner could not be reached by telephone.
Moved by Commissioner Messner, seconded by Commissioner Houck, to deny CBOE #214. Motion carried unanimously.

ADJOURN: **Moved** by Commissioner Houck to adjourn the meeting. The October 10, 2017 meeting of the Board of Equalization adjourned at 4:38 pm.

_____
Phil Chamberland, Chairperson

_____
Jonathan Houck, Vice-Chairperson

_____
John Messner, Commissioner

Minutes Prepared By:

_____
Josh Ost, Deputy County Clerk

Attest:

_____
Kathy Simillion, County Clerk

GUNNISON COUNTY BOARD OF EQUALIZATION INCLUSION INTO MINUTES

ACCOUNT #	OWNER	SHORTLEGAL	2017 ACTUAL	PROPOSED
R044709	BOXER F2 LP	UNIT C-101 ELEVATION A PLANNED COMMUNITY #618414	$750,660	$555,490
R044710	BOXER F2 LP	UNIT C-102 ELEVATION A PLANNED COMMUNITY #618414	$962,430	$712,200
R044711	BOXER F2 LP	UNIT C-103 ELEVATION A PLANNED COMMUNITY #618414	$706,530	$522,830
R044712	BOXER F2 LP	UNIT C-104 ELEVATION A PLANNED COMMUNITY #618414	$167,470	$123,930
R044713	BOXER F2 LP	UNIT C-201 ELEVATION A PLANNED COMMUNITY #618414	$266,750	$197,400
R044714	BOXER F2 LP	UNIT C-202 ELEVATION A PLANNED COMMUNITY #618414	$469,120	$347,150
R044715	BOXER F2 LP	UNIT C-203 ELEVATION A PLANNED COMMUNITY #618414	$754,340	$558,210
R044716	BOXER F2 LP	UNIT C-204 ELEVATION A PLANNED COMMUNITY #618414	$196,670	$145,540

R044701	BOXER F2 LP	UNIT C-ML06 ELEVATION A PLANNED COMMUNITY #618414	$1,113,440	$823,950
R044702	BOXER F2 LP	UNIT C-ML07 ELEVATION A PLANNED COMMUNITY #618414	$396,670	$293,540
R044703	BOXER F2 LP	UNIT C-ML08 ELEVATION A PLANNED COMMUNITY #618414	$1,117,240	$826,760
R044704	BOXER F2 LP	UNIT C-ML09 ELEVATION A PLANNED COMMUNITY #618414	$785,380	$581,180
R044698	BOXER F2 LP	UNIT C-P101 ELEVATION A PLANNED COMMUNITY #618414	$822,800	$608,870
R044699	BOXER F2 LP	UNIT C-P102 ELEVATION A PLANNED COMMUNITY #618414	$825,520	$610,880
R044705	BOXER F2 LP	UNIT C-P202 ELEVATION A PLANNED COMMUNITY #618414	$424,180	$313,890
R044706	BOXER F2 LP	UNIT C-P204 ELEVATION A PLANNED COMMUNITY #618414	$1,242,000	$919,080
R044707	BOXER F2 LP	UNIT C-P205 ELEVATION A PLANNED COMMUNITY #618414	$811,000	$600,140
R044708	BOXER F2 LP	UNIT C-P206 ELEVATION A PLANNED COMMUNITY #618414	$421,890	$312,200

GUNNISON COUNTY BOARD OF EQUALIZATION
MEETING MINUTES
October 11, 2017

The October 11, 2017 Board of Equalization meeting was held in the Board of County Commissioners Meeting Room in the Gunnison County Courthouse at 200 East Virginia Avenue, Gunnison. Present were:

Phil Chamberland, Chairperson
John Messner, Commissioner
Jonathan Houck, Vice-Chairperson
Josh Ost, Clerk to the Board

Senior Assessment Analyst William Spicer and others were present and participated as indicated in the text.

NOTICE: The Petitioner's and Assessor's exhibits for each case are located in their individual Board of Equalization files.

CALL TO ORDER: Chairperson Chamberland called the October 11, 2017 meeting of the County Board of Equalization to order at 8:30 am. Chairperson Chamberland explained the roles, rights and responsibilities of the Board and the Petitioner during each hearing where a Petitioner and/or a Petitioner's representative was present, either in person or via telephone.

CBOE #18-19; SW Ventures LLC
CBOE #20-29; Biddiscombe

Assessor's Case: SAA Spicer started by explaining what present worth discounting is to the Board. He explained that lots within the Van Tuyl subdivision are still subject to present worth discounting. SAA Spicer explained how the value for the lots were determined. The current present worth discount this year for these lots is approximately 67%. The absorption period was also reduced for these properties leading to the increase in value over the previous year. The absorption period also must be applied to all properties on the plat.
Petitioner's Case: Karen Stock was present for the discussion and Mr. Wade participated by telephone. Mr. Wade asked if the subdivision was not approved in one single plat if the discounting could be different. The Assessor's office stated it could but it was not so it can't be calculated different. Mr. Wade stated he believes the number of buildable units needs to be lowered by two to a total of 94 units. He explained the spreadsheet he submitted to the Board. The Board discussed if these lots could be valued different from the others on the plat. SAA Spicer stated that it may be more advantageous to look at the underlying values instead of separating the properties on the plat and raising the absorption period. The Board discussed a possible 25% discount in the values. The Board directed the Assessor's Office staff to take the reduction and come back with the calculated values at a later date.

CBOE #36-37; Kozlowski

Assessor's Case: SAA Spicer explained the two properties location and attributes that are under appeal. He explained sales examples that these properties were compared to. SAA Spicer stated that there is a minor structure on one of the properties and asked the petitioner on how that is being used as it may make the property eligible for residential classification.
Petitioner's Case: The petitioner was present for the discussion. Mr. Kozlowski stated that his neighbor pastures horses on his land. There is no lease currently in place but it would be something he would look into. Mr. Kozlowski stated that he did not believe the sales used are very good comparison to his property and gave some properties that were more similar to his property. The Assessor's Office asked if there has been a verbal lease with the neighbor for the use of the pasture. Mr. Kozlowski stated that he has had a verbal agreement for a few years. The Assessor's office stated if his neighbor would sign an affidavit stating this, there may be the possibility of reclassifying the property as agricultural use. This action was tabled until a recommendation from the Assessor's Office can be given.

CBOE #41; Sharkey

Assessor's Case: SAA Spicer explained the location of this property and the sales examples used to compare and value this property. He explained some of the adjustments in value that were applied to this property.
Petitioner's Case: The petitioner participated by telephone. Mr. Sharkey stated that his property has been valued as all properties around his for the last several years until this year. He explained some of the properties around his and how they compare to his. Mr. Sharkey felt that the classification of the views from his property was incorrect. SAA Spicer stated that the view attribute was recently added to this and other properties to get a better valuation. There may be variation in view attributes from property to property even neighboring.
Moved by Commissioner Houck, seconded by Commissioner Messner, to deny CBOE #41. Motion carried unanimously.

CBOE #72; Zuni III Trust (Rep: Ryan LLC)

Assessor's Case: SAA Spicer explained the property attributes as well the views and access classifications. He also provided sales examples this property was compared to.
Petitioner's Case: The petitioner's agent could not be reached by telephone.
Moved by Commissioner Houck, seconded by Commissioner Messner, to deny CBOE #72. Motion carried unanimously.

CBOE #73-74; Barbier (Rep: Ryan LLC)

Petitioner's Case: The petitioner's agent asked for an administrative denial in an email dated 10/6/2017.
Moved by Commissioner Messner, seconded by Commissioner Houck, to deny CBOE #73 and #74. Motion carried unanimously.

BREAK: The County Board of Equalization went on break at 10:03 am and returned at 10:14 am.

CBOE #04; Morgan

Assessor's Case: SAA Spicer explained the location and characteristics of the property. It has been recently used as a long term camp site. It has been adjusted to steep classification instead of waste classification. The Assessor's Office recommends lowering the value due to being unable to build on.
Petitioner's Case: The petitioner participated by telephone. Mr. Morgan stated after speaking with the County, he was told he could only short term camp on the property. He stated that all trailers and buildings on the property are used for storage.
Moved by Commissioner Houck, seconded by Commissioner Messner, to adjust the value CBOE #04 to $46,160. Motion carried unanimously.

CBOE #01; Newman

Assessor's Case: SAA Spicer explained the property location and the size of the parcel. He explained there is an access easement to this property through a neighboring property. SAA Spicer stated there was in an error in the Assessors records that was causing a property to be overvalued that is not under appeal. He explained the recommendation of the lowering of the value.
Petitioner's Case: The petitioner participated by telephone. Mr. Newman stated he filed his appeal due to the land attributes of being steep and rocky. He discussed the access to his property and the easements with the other properties. Mr. Newman stated because of this his access closer to poor than fair as the Assessor states.
Moved by Commissioner Houck, seconded by Commissioner Messner, to retain the value CBOE #01 and change the classification to residential. Motion carried unanimously.
Moved by Chairperson Chamberland seconded by Houck to change value of R011677 from $553,620 to $492,060. Motion carried unanimously.

CBOE #33; Dormeier

Assessor's Case: SAA Spicer explained the size of the property and the current use. He presented the sales that were used to value this property and the adjustment that was made for the views. The subject property was one of the sales that were used in the sales array during the time frame.
Petitioner's Case: The petitioner participated by telephone. Mr. Dormeier stated this was a 69% increase from his last assessment. He stated he bought the land in 2013 for $30,000. The property has been for sale and he has no offers so far.
Moved by Commissioner Houck, seconded by Commissioner Messner, to deny CBOE #33. Motion carried unanimously.

CBOE #84; Frostline LTD (Rep: Bruce Eppinger)

Assessor's Case: SAA Spicer explained the location of the property and described the buildings on the property including the accessory dwelling. He stated it was in average condition. The sales examples were presented that were used to value this property.
Petitioner's Case: The petitioner was present for the discussion. Mr. Eppinger stated the Assessors listing of lot size was incorrect. The Assessor agreed with this statement and recommended the land value be lowered. He went through the sales that his property was compared to and the ones that he felt would be most comparable. Because of the accessory dwelling this property is less desirable. Mr. Eppinger presented the listing history of the property to the Board. The only offer that had been received was for $445,000. The Assessor's Office agrees that the accessory dwelling make the property less desirable and might justify a lower valuation.
Moved by Commissioner Messner, seconded by Commissioner Houck, to adjust the value of CBOE #84 to $441,740. Motion carried unanimously.

CBOE #85-92; Eppinger IX LTD

Assessor's Case: SAA Spicer described the townhome units and stated all units are not exactly the same but very similar. Mr. Eppinger stated these properties are condos not townhomes. SAA Spicer described what makes units townhomes versus condos. He described the size of the units and the conditions. SAA Spicer presented the sales examples used to help value these units.
Petitioner's Case: The petitioner was present for the discussion. Mr. Eppinger gave his presentation stating the loss of square footage for stairs in a 3 story unit that had not be factored in. He stated that almost 100 square feet are lost with the stairs in those units. Mr. Eppinger stated that he purchased the property during the allowed time period and the property needs extensive exterior renovation to bring up the value.
Moved by Commissioner Houck, seconded by Commissioner Messner, to deny CBOE #85 through #92. Motion carried unanimously.

CBOE #16; Heasley

Assessor's Case: SAA Spicer explained the location of the property and access. There is a small building on the property. This property has been reclassified to residential from vacant recently due to the building on the property.
Petitioner's Case: The petitioner was present for the discussion. Mr. Heasley stated he is pursing agricultural status and would like this parcel to be reclassified as vacant. The building on the property is not being used in a residential manner. The Assessor recommends valuing the building as a finished shed therefore lowering the value but reclassifying the land to vacant.
Moved by Commissioner Houck, seconded by Commissioner Messner, to adjust the value of CBOE #16 to $80,260 and reclassify the property to vacant. Motion carried unanimously.

CBOE #47; Moon Butte View LLC (Rep: Aaron Huckstep)

Assessor's Case: SAA Spicer explained the unit that is being petitioned. He explained the land size and the accessory dwelling unit that has no residential uses. He explained the examples of

sales this property was compared to including the subject property that sold during the time frame.
Petitioner's Case: The petitioner's agent Aaron Huckstep was present for the discussion. Mr. Huckstep asked how the time adjusted sales prices are calculated. SSA Spicer explained this to the Board and Mr. Huckstep. Mr. Huckstep provided example sales that would be more comparable to this property. Chairperson Chamberland asked how many sales are in the array that was used. SAA Spicer stated there were more than 200 sales used.
Moved by Commissioner Messner, seconded by Commissioner Houck, to deny CBOE #47. Motion carried unanimously.

CBOE #51; Pulliam (Rep: Aaron Huckstep)

Assessor's Case: SAA Spicer explained the size of the building on this property. He stated the examples are of similar quality and condition and presented these to the Board. SAA Spicer stated the accessory dwelling on this property is restricted for no residential use.
Petitioner's Case: The petitioner's agent Aaron Huckstep was present for the discussion. Mr. Huckstep stated he would like to contrast this property with the Assessor's example #3. The property is valued very high, likely one of the highest percentage within the Town of Crested Butte.
Moved by Commissioner Messner, seconded by Commissioner Houck, to deny CBOE #51. Motion carried unanimously.

BREAK: The Board of Equalization took a lunch break at 12:29 pm and returned at 1:16 pm

CBOE #76; RFM CBUTTE LLC (Rep: Ryan LLC)

Assessor's Case: SAA Spicer explained the property location, quality and size. This property was a sale during the time frame. SAA Spicer also gave other examples that would be comparable to this property.
Petitioner's Case: The petitioner's agent could not be reached by telephone.
Moved by Commissioner Messner, seconded by Commissioner Houck, to deny CBOE #76. Motion carried unanimously.

CBOE #15; Steele

Assessor's Case: SAA Spicer described the property location and the size of the building and lot. He stated it is of average condition. This property was a sale in the allowed time frame. SAA Spicer explained the example sales that were used to value this property.
Petitioner's Case: The petitioner participated by telephone. Mr. Steele presented the sales he feels better compare to his property. They are all located on the same street as his property. Mr. Steele discussed why he felt these sales are better suited to value his property. SAA Spicer explained that there are many sales used to value properties including the ones the petitioner listed.
Moved by Commissioner Houck, seconded by Commissioner Messner, to deny CBOE #15. Motion carried unanimously.

CBOE #40; John and Brenda Ryan Living Trust

Assessor's Case: SAA Spicer explained the property location and size of the complex. He described the sales examples that were in part used to value this property. The Assessor's Office proposed a new value of this property based on the sale of the neighboring property of $472,840 due to the smaller land area.
Petitioner's Case: The petitioners participated by telephone. Mr. Ryan stated he feels the neighboring property is not a comparable because of the type of building.
Moved by Commissioner Houck, seconded by Commissioner Messner, to adjust the value of CBOE #40 to $472,840. Motion carried unanimously.

CBOE #46; 130 Gothic LLC (Rep: Tom Dill)

Assessor's Case: SAA Spicer explained the property location, the renovation to the building and addition. The quality of construction is rated as good and fair on the accessory dwelling. The sales examples were presented and discussed with the Board.
Petitioner's Case: The petitioner's agent Tim Dill participated by telephone. Mr. Dill stated the property owner believes the market value is too high for this property compared to the ones it had been compared to. The petitioner believes this property does not have the high quality view attributes as the Assessor lists. The quality of this property versus the comparable properties was discussed.
Moved by Commissioner Houck, seconded by Commissioner Messner, to deny CBOE #46. Motion carried unanimously.

CBOE #32; Tocher

Assessor's Case: SAA Spicer described the location and size of the building on the property. He stated is was rated as good quality of construction and average on the accessory dwelling. Three examples out of the sales array this property was compared to were presented to the board.
Petitioner's Case: The petitioner participated by telephone. Mr. Tocher discussed the comparable properties he submitted to the Board. All of the properties he submitted sold during the allowed time frame. SAA Spicer explained the time period the Assessor's Office used for sales to compare this property to.
Moved by Commissioner Messner, seconded by Commissioner Houck, to deny CBOE #32. Motion carried unanimously.

CBOE #13; Perkins

Assessor's Case: SAA Spicer described the property size, location and an accessory garage living unit. Three examples out of the sales array this property was compared to were presented to the board and discussed. The Assessor's Office recorded a lower value due to the assessor dwelling not raising the value of the property as initially thought.
Petitioner's Case: The petitioner participated by telephone. Mr. Perkins stated the condition of his property is not comparable to those examples the Assessor used. All of the example properties are better than his and smaller which he felt are more expensive to build. Mr. Perkins discussed the sales he used to come to the value he felt was more appropriate for his property.
Moved by Commissioner Messner, seconded by Commissioner Houck, to adjust the value of CBOE #13 to $743,810. Motion carried unanimously.

CBOE #30; Revior

Assessor's Case: SAA Spicer gave a description of the property with the size of the property and that the property has year round access. The sales examples were presented and discussed with the Board.
Petitioner's Case: The petitioner was present for the discussion. Mr. Revior presented pictures of his property to the Board to show he does not have year round access to the residence on the property. The Board stated that because this property borders Highway 92 it does have access year round, it is up to the property owner to maintain their own driveway.
Moved by Commissioner Houck, seconded by Commissioner Messner, to deny CBOE #30. Motion carried unanimously.

BREAK: The County Board of Equalization went on break at 3:09 pm and returned at 3:26 pm.

CBOE #31; Hernandez Family Trust

Assessor's Case: SAA Spicer explained the size of the property and the location. There is a structure on the property classified as residential. SAA Spicer stated that the structure on the

property is not in fact used as a residential structure. The Assessor recommends that the value be lowered because of the structure being used as a shed.
Petitioner's Case: The petitioner was present for the discussion. Mr. Hernandez stated the structure on the property is not used as residential, it is being used for storage and presented photos to the Board showing the use.
Moved by Commissioner Messner, seconded by Commissioner Houck, to adjust the value of CBOE #31 to $9,480 and change the classification of the entire property to agricultural. Motion carried unanimously.

CBOE #17; Fisher

Assessor's Case: SAA Spicer stated this property was recently inspected and the condition should be changed from good to average. Therefore the value is recommended to be lowered. The examples out of the sales array that were used to help value this property were presented to the board and discussed.
Petitioner's Case: The petitioner participated by telephone. Mr. Fisher presented and discussed the properties he used to compare his property to. He stated there is some work that needs to be done to the property that should lower the value even more. SAA Spicer discussed the properties the petitioner presented and how they are valued in comparison to the subject property.
Moved by Commissioner Houck, seconded by Commissioner Messner, to adjust the value of CBOE #17 to $442,800. Motion carried unanimously.

CBOE #52; D & M LLC

Assessor's Case: SAA Spicer stated this property was recently inspected and the condition should be changed from good to average. Therefore the value is recommended to be lowered. The examples out of the sales array this property was compared to were presented to the board.
Petitioner's Case: The petitioner was present for the discussion. The petitioner presented sales examples she felt were more comparable to this property to the Board. She stated the properties in the area of hers are not selling for what the Assessor's Office is valuing them at. The petitioner stated that her property's water is supplied by a spring shared with the neighboring cabin. SAA Spicer asked if the house is wired for electricity and the petitioner stated it was not.
Moved by Commissioner Houck, seconded by Commissioner Messner, to adjust the value of CBOE #52 to $183,750 and change the condition to average and the quality to low. Motion carried unanimously.

CBOE #83; Perrin

Assessor's Case: SAA Spicer described the size of the cabin and the location of the property. The examples out of the sales array this property was compared to were presented to the board.
Petitioner's Case: The petitioners were present for the discussion. Mr. Perrin stated the access is very poor to his cabin. SAA Spicer stated that poor access classification may be more appropriate for this property. Ms. Perrin described her cabin and that it is very primitive. There is no electricity and no running water. She described some the sales around her property that she felt were comparable. SAA Spicer pointed out that a couple of the examples the petitioner used sold outside the allowed time frame.
Moved by Commissioner Houck, seconded by Commissioner Messner, to adjust the value of CBOE #83 to $211,400. Motion carried unanimously.

CBOE #14; Ford

Assessor's Case: SAA Spicer explained that this is a small primitive cabin in Tincup. There are not many cabins that are very similar to this one to compare to. The three examples out of the sales array this property was compared to were presented to the board.
Petitioner's Case: The petitioner was not present for the discussion.

Moved by Commissioner Messner, seconded by Commissioner Houck, to deny CBOE #14. Motion carried unanimously.

CBOE #211; Rowland

Assessor's Case: SAA Spicer explained the size of the cabin and the amount of land for this property. The examples out of the sales array this property was compared to were presented to the board. The property is feed by a spring and has a septic system.
Petitioner's Case: The petitioner was not present for the discussion.
Moved by Commissioner Messner, seconded by Commissioner Houck, to deny CBOE #211. Motion carried unanimously.

ADJOURN: **Moved** by Commissioner Houck, seconded by Chairperson Chamberland, to adjourn the meeting. Motion passed unanimously. The October 11, 2017 meeting of the Board of Equalization adjourned at 4:52 pm.

_____
Phil Chamberland, Chairperson

_____
Jonathan Houck, Vice-Chairperson

_____
John Messner, Commissioner

Minutes Prepared By:

_____
Josh Ost, Deputy County Clerk

Attest:

_____
Kathy Simillion, County Clerk

GUNNISON COUNTY BOARD OF EQUALIZATION
MEETING MINUTES
October 24, 2017

The October 24, 2017 Board of Equalization meeting was held in the Board of County Commissioners Meeting Room in the Gunnison County Courthouse at 200 East Virginia Avenue, Gunnison. Present were:

Phil Chamberland, Chairperson (ABSENT)
John Messner, Commissioner
Jonathan Houck, Vice-Chairperson
Josh Ost, Clerk to the Board

Senior Assessment Analyst William Spicer and others were present and participated as indicated in the text.

NOTICE: The Petitioner's and Assessor's exhibits for each case are located in their individual Board of Equalization files.

CALL TO ORDER: Vice-Chairperson Houck called the October 24, 2017 meeting of the County Board of Equalization to order at 10:09 am. Vice-Chairperson Houck explained the roles, rights and responsibilities of the Board and the Petitioner during each hearing where a Petitioner and/or a Petitioner's representative was present, either in person or via telephone.

CBOE #18-19; SW Ventures LLC; Continued Hearing
CBOE #20-29; Biddiscombe; Continued Hearing

Assessor's Case: SAA Spicer explained that this is a continued hearing from earlier in the month. The Board wanted to see what a 35% reduction the land value would have in the valuation. The discount rate would not change. SAA Spicer presented the new values to the Board and some of the other parcels that this would affect in the area. The other parcels affected will need to be adjusted to remain fair and will be brought back to the Board at a later date.
Petitioner's Case: Karen Stock was present for the discussion and Mr. Wade participated by telephone. The petitioners did not have any further discussion on this appeal.
Moved by Commissioner Messner, seconded by Commissioner Houck to adjust the values of CBOE #18 - 29 be adjusted as indicated in Exhibit A included within the minutes. Motion carried.

CBOE #36-37; Kozlowski; Continued Hearing

Assessor's Case: SAA Spicer explained that this is a continued hearing from earlier in the month. SAA Spicer personally went out and inspected this property. He stated that there is a small area on the property that is fenced for pasture. The Assessor does not believe that the horses that are pastured on Mr. Kozlowski's land qualify as livestock and therefore this property would not qualify for agricultural status.
Petitioner's Case: The petitioner was not present for the discussion.
Moved by Commissioner Messner, seconded by Commissioner Houck to deny CBOE #36 and #37. Motion carried.

SAA Spicer presented additional properties values that will need to be adjusted even though they were not appealed in order to make an equal valuation in the areas. SAA Spicer explained the various properties to the Board and the changes needed.
Moved by Commissioner Messner, seconded by Commissioner Houck to adjust the values as stated in Exhibit B included within the minutes. Motion carried.

ADJOURN: **Moved** by Commissioner Houck, seconded by Commissioner Messner, to adjourn the meeting. Motion passed. The October 24, 2017 meeting of the Board of Equalization adjourned at 10:31 am

(Absent from meeting – no signature)

Phil Chamberland, Chairperson

Jonathan Houck, Vice-Chairperson

John Messner, Commissioner

October 24, 2017

Minutes Prepared By:

_____
Josh Ost, Deputy County Clerk

Attest:

_____
Kathy Simillion, County Clerk

GUNNISON COUNTY BOARD OF EQUALIZATION INCLUSION INTO MINUTES

2017
Gunnison County Board of Equalization:
Hearings # 18-29

The Gunnison County Assessor's Office has been asked to communicate the assignment results for a single property that was 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 2017 property tax year, the effective **appraisal date is June 30, 2016**, as required by § 39-1-104(10.2)(a)(d), Colorado Revised Statutes.

The following page(s) characterize the petitioner's property and compare it to several examples selected from the "**Economic Area 1 Vacant Land Sales**" list.

The single property being characterized for this hearing is identified as:

Property Owner:	**SW VENTURES LLC**
	BIDDISCOMBE WADE LISA A & WADE ALAN
Account Number:	**Various – See Attached**
Parcel Number:	**Various – See Attached**
Legal Description:	**Various – See Attached**
Value:	**Various – See Attached**

Based on direction from the Board at the initial hearing for the listed accounts, the Assessor's Office has calculated revised values for all appealed vacant land parcels owned by SW VENTURES LLC and BIDDISCOMBE / WADE as listed in the attached exhibit.

Exhibit A

Account Details and Proposed Value Changes for CBOE Hearings # 18-29

CBOE	ACCOUNTNO	PARCELNO	OWNER	LEGAL DESCRIPTION	CURRENT VALUE	PROPOSED VALUE
018	R044256	3701-362-28-006	SW VENTURES LLC	LOT 73 VANTUYL VILLAGE SUBDIVISION	66,210	43,050
019	R044257	3701-362-27-001	SW VENTURES LLC	LOT 74 VANTUYL VILLAGE SUBDIVISION	115,870	64,580*
020	R044245	3701-362-29-001	BIDDISCOMBE WADE LISA A & WADE ALAN	LOT 62 VANTUYL VILLAGE SUBDIVISION	66,210	43,050
021	R044246	3701-362-29-002	BIDDISCOMBE WADE LISA A & WADE ALAN	LOT 63 VANTUYL VILLAGE SUBDIVISION	99,320	64,580
022	R044248	3701-362-29-004	BIDDISCOMBE WADE LISA A & WADE ALAN	LOT 65 VANTUYL VILLAGE SUBDIVISION	115,870	64,580*
023	R044249	3701-362-29-005	BIDDISCOMBE WADE LISA A & WADE ALAN	LOT 66 VANTUYL VILLAGE SUBDIVISION	66,210	43,050
024	R044250	3701-362-29-006	BIDDISCOMBE WADE LISA A & WADE ALAN	LOT 67 VANTUYL VILLAGE SUBDIVISION	99,320	64,580
025	R044251	3701-362-28-001	BIDDISCOMBE WADE LISA A & WADE ALAN	LOT 68 VANTUYL VILLAGE SUBDIVISION	99,320	64,580
026	R044252	3701-362-28-002	BIDDISCOMBE WADE LISA A & WADE ALAN	LOT 69 VANTUYL VILLAGE SUBDIVISION	82,770	53,810
027	R044253	3701-362-28-003	BIDDISCOMBE WADE LISA A & WADE ALAN	LOT 70 VANTUYL VILLAGE SUBDIVISION	82,770	53,810
028	R044254	3701-362-28-004	BIDDISCOMBE WADE LISA A & WADE ALAN	LOT 71 VANTUYL VILLAGE SUBDIVISION	99,320	64,580
029	R044255	3701-362-28-005	BIDDISCOMBE WADE LISA A & WADE ALAN	LOT 72 VANTUYL VILLAGE SUBDIVISION	99,320	64,580

* Includes change from 7 buildable units to 6

Exhibit B

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

To: Gunnison County Board of Equalization
From: Kristy McFarland, County Assessor
Date: October 23, 2017
Subject: Value Adjustment
RE: The following accounts are being adjusted based on the information provided in the Reason for Change column below.

		Current 2017 NOV Classification and Value			Proposed 2017 Classification and Value			
Account #	**Owner**	**Classification**	**Abstract Code**	**Value**	**Classification**	**Abstract Code**	**Value**	**Reason for Change**
R003310	SYSTERS INC	Residential Imps	1230	$669,500	Residential Imps	1230	$468,660	To be consistent with other Assessor recommended change for account R002811
R007236	SEKULA JOSEPH	Agricultural Land	4147	$3,170	Agricultural Land	4147	$3,170	Garage square footage on improvement 2 was omitted
		Residential Land	1177	$31,910	Residential Land	1177	$31,910	
		Residential Imps	1277	$491,100	Residential Imps	1277	$515,600	
		Total		$526,180	Total		$550,680	
P051928	MATCHSTICK PRODUCTIONS	Personal Property	2410	$88,960	Personal Property	2410	$90,430	Notification from DPT of cost factor table change - Bulletin No. 31, August 2, 2017
P000666	PITNEY BOWES	Personal Property	2410	$25,530	Personal Property	2410	$25,750	Notification from DPT of cost factor table change - Bulletin No. 31, August 2, 2017
P053538	PITNEY BOWES	Personal Property	2410	$5,710	Personal Property	2410	$5,740	Notification from DPT of cost factor table change - Bulletin No. 31, August 2, 2017
P051608	DOVE GRAPHICS	Personal Property	3410	$23,040	Personal Property	3410	$23,050	Notification from DPT of cost factor table change - Bulletin No. 31, August 2, 2017
R033198	GLACIER BANK	Vacant Land	0540	$522,550	Vacant Land	0540	$457,960	Acreage correction
R071747	PINE C RANCH LP	Agricultural Land	4147	$1,260	Vacant Land	0550	$160,440	New owner in 2015. No response to Ag questionnaire mailed in 2016. Physical indicates no evidence of current ag usage.
R044247	PARKER JOHN	Vacant Land	0100	$99,320	Vacant Land	0100	$64,580	R-3 vacant lot in Vantuyl Village with present worth discount, not appealed to CBOE
R044614	SW VENTURES	Residential Land	1120	$66,210	Residential Land	1120	$98,000	R-3 lot in Vantuyl Village was changed from vacant to improved at Assessor level appeal, but present worth discount was not removed from land
		Residential Imps	1220	$271,210	Residential Imps	1220	$271,210	
		Total		$337,420	Total		$369,210	

GUNNISON COUNTY BOARD OF EQUALIZATION
MEETING MINUTES
October 30, 2017

The October 30, 2017 Board of Equalization meeting was held in the Board of County Commissioners Meeting Room in the Gunnison County Courthouse at 200 East Virginia Avenue, Gunnison. Present were:

Phil Chamberland, Chairperson (ABSENT)
John Messner, Commissioner
Jonathan Houck, Vice-Chairperson
Josh Ost, Clerk to the Board

Senior Assessment Analyst William Spicer and others were present and participated as indicated in the text.

CALL TO ORDER: Vice-Chairperson Houck called the October 30, 2017 meeting of the County Board of Equalization to order at 1:01 pm.

Value Adjustment; Pioneer Valley LLC, R032890:
The Board stated this was a reversal from the decision from the October 11th meeting classifications that were made. This property is in fact being used for agriculture.
Moved by Commissioner Messner, seconded by Commissioner Houck to make an adjustment based on the Assessor's recommendation from residential to agricultural classification for account R032890. Motion carried.

ADJOURN: **Moved** by Commissioner Houck, seconded by Commissioner Messner, to adjourn the meeting. Motion passed. The October 30, 2017 meeting of the Board of Equalization adjourned at 1:03 pm.

(Absent from meeting – no signature)
Phil Chamberland, Chairperson

Jonathan Houck, Vice-Chairperson

John Messner, Commissioner

Minutes Prepared By:

Josh Ost, Deputy County Clerk

Attest:

Kathy Simillion, County Clerk