AGENDA ITEM or FINAL CONTRACT REVIEW SUBMITTAL FORM

Agenda Item: 2020 Assessor's Office Report

Action Requested: Motion

Parties to the Agreement:

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

Summary:

2020 Assessor reports to the Board of County Commissioners: the total (approximate) assessed valuation, the appeal breakdown and protest master log and those businesses who have not reported their personal property. Additionally, the 2020 CBOE Primer is attached for reference for the

Fiscal Impact:

Submitted by: Kristy McFarland **Submitter's Email Address:** kmcfarland@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\khaase Discharge Date: 10/23/2020

○ Consent Agenda ◉ Regular Agenda ○ Worksession Time Allotted: 10

Agenda Date: 10/27/2020

Revised April 2015

COUNTY BOARD OF EQUALIZATION

2020 CBOE HEARING REFRESHER

All points below are established by state statute, the state constitution or case law.

EQUALIZATION AND ASSESSMENT

Equalization refers to the process of equitably valuing an entire class or subclass of properties, whereas assessment refers to the valuation placed on an individual property.

DATES

The 2019 reappraisal established property value for the years 2019 and 2020*. In 2020, the CBOE will be hearing appeals regarding the 2020 values. The Appraisal date for the 2020 level of value is June 30, 2018. Sales beyond this date *cannot* – by law – be considered.

The Assessment date is January 1, 2020. The use and characteristics of the property as of the assessment date determine how it is valued. For example, a house under construction will be valued based on its level of completion on January 1st. If a property is vacant on January 1st, the classification is vacant for the entire year, even if a residence was built later in the year. If a property is partially built as of the first of the year, the percentage complete (10%, 25%, etc.) is how the property is valued for 2020, using sales data as of June 30, 2018.

SALES STUDY PERIOD

The sales study period is the time frame set by state statute. Sales occurring during this sales study period are used to set value for all properties in the county. Only valid, qualified sales are used. The minimum sales study period is the 18 months prior to the appraisal date, which for this reappraisal is January 1, 2017 – June 30, 2018.

When a larger set of sales is needed for analysis, the sales study period can be extended back in time in 6 month increments up to 60 months. In Gunnison County, we always use a minimum of 24 months to account for the seasonal real estate buying/selling trends. For the 2019 reappraisal, between 24 and 36 months were used for residential improved property, between 30 and 60 months were used for vacant property, and 60 months were used for commercial property.

TIME ADJUSTMENT

It is a statutory requirement that older sales be adjusted to account for any change in market conditions that have occurred between the time of sale and the appraisal date. The impact of time on market conditions is analyzed by economic area and property type. Sales occurring earlier in the sales study period are time-adjusted to match the market conditions as of the appraisal date, June 30, 2018.

For example, a house in Crested Butte that sold on July 1, 2015 (the beginning of the sales study period) would have its sale adjusted to the market conditions on the appraisal date of June 30, 2018.

In this reappraisal, most areas have an increasing time-adjustment, some more significant than others.

INVALID SALES

Non-qualified sales are excluded from the assessor's sales comparison data pool. Some common reasons for disqualification are:

- sales that occurred between related parties;
- sales that incurred under duress;
- sales that were not advertised on the open market;
- sales of partial interests.

REAL ESTATE LISTINGS

Real estate listing prices, or the length of time a property is listed for sale, *cannot* be considered.

ECONOMIC AREAS

Because different parts of the County are subject to differing economic condition (for example, supply and demand), the County is divided into several economic areas – portions of the county that have the same economic influences. As a consequence, some properties in the county may see an increase in value trends, whereas other parts of the county may see a decrease in value trends. The economic area are as follows:

Economic Area 1 – Gunnison and vicinity
Economic Area 2 – the Town of Crested Butte
Economic Area 6 – the upper East River valley (from Jack's Cabin north), excluding CB
Economic Area 8 – rural Gunnison County

MASS APPRAISAL

Mass appraisal is the appraisal method most commonly used by Colorado Assessors. With mass appraisal, *all* sales of properties of the same classification within an economic area are analyzed together to determine the influence of various property characteristics on value. Typical characteristics that are analyzed include neighborhood, location in the neighborhood, view, construction quality, square footage, architectural style, etc. The resulting mass appraisal model is then used to predict the value of every property of the same type in that economic area.

With mass appraisal, all valid sales within an economic area are included in a sales array. Using the mass appraisal technique, some predicted values will be lower than the sales price and some will be higher. State standards require that the median sales ratio is between .95 and 1.05. The coefficient of dispersion (COD) for vacant land and commercial is less than 20.99%, and less than 15.99% for residential improved properties. This shows that the state statute recognizes that the value is not exactly what the person paid for the property.

Mass appraisal models are designed to minimize the total difference between sales prices and predicted values. They do not use average sales prices or sales price per square foot.

FEE APPRAISALS

The assessor's office uses mass appraisal techniques – as supported by law. The degree to which attributes affect value has been extensively tested by the assessor's office using multiple regression and other appraisal analyses, using statistical software not normally used by fee appraisers due to the expense and knowledge needed to operate the software. It is quite possible that the assessor staff will challenge "fee" appraisal techniques (such as how values were established for each attribute) for validity.

ATTRIBUTES

Attributes include type and size of land, access, neighborhood, location, view, quality of construction, square footage, architectural style, size of garage, etc. Each of these attributes contribute to value, and the degree to which they affect value is determined by multiple regression analysis and paired sales analysis, as well as other appraisal techniques.

MASS APPRAISAL METHODS

All residential property – can only be valued using the market, or sales comparison approach.

Vacant land – market, cost and income can all be considered, but the market approach is the most direct and reliable.

Commercial - market, cost and income can all be considered. Income can only be considered if there is sufficient data.

Agricultural – the income approach is used for land, based on production with a capitalization rate of 13%. Agricultural out buildings are valued on the cost approach and agricultural residences can only be valued by the market approach. Agricultural status is tested stringently, as in accordance with the state's requirements.

RESIDENTIAL PROPERTY AS A WHOLE

Property owner cannot separate components of residential property (i.e. land value and house value) to argue their valuation. Only the total valuation of the property as a whole can be considered.

VACANT LAND

Direct sales comparison is the most reliable method of valuation. When there are no or few vacant land sales available for comparison, a land-to-building ratio can be used on improved sales to allocate a value percentage to land and a percentage to the improvement. This allocation method is considered a poor substitute for the direct sales comparison and is useful only in certain restricted circumstances.

ASSESSOR IS AUDITED

The assessor's mass appraisal procedures, such as fairly and equitably applying the values from sold properties to the unsold properties, and the multiple regression analysis results, are audited every year. Gunnison County has had a perfect record of compliance for over 20 years.

ERRORS NOT COMPOUNDED

If the assessor inadvertently sets a wrong value for a property, case law states that other property values cannot be adjusted based on this error.

PERCENTAGE CHANGE NOT A BASIS FOR VALUATION

The overall percentage change in value for all property in the County, or for a particular class or subclass of property, is not a valid basis for the valuation of an individual property (Podoll v Arapahoe County Board of Equalization).

PROPERTY OWNERS RENTING TO NON-PROFITS

The law does not distinguish between renting to a non-profit versus renting to a for-profit organization. Either one is considered a commercial endeavor. A non-profit must own the property and apply for and receive exemption status from the state in order to be tax-exempt. There is no other statutory reduction in property taxes for non-profits.

PROPERTY USE

Property is valued in accordance with its use as of the assessment date. When the use of a property changes after January 1, the classification assigned to the property as of January 1 remains in place until the following January 1.

For example:

- A residential subdivision plat is filed in February 2019, creating a split from one parcel to many parcels. For the remainder of the year, each lot within that subdivision remains classified as unplatted vacant land, with the status not changing to vacant residential lots until January 1, 2020.
- A manufactured home moves from another county to a vacant residential lot in February 2019. The land remains classified as vacant residential for the remainder of the year.

TAX AGENTS

Tax agents are individuals or businesses that seek monetary compensation by representing property owners in protesting their value. Tax agents are typically paid, regardless of the success of the protest, at each level of appeal - Assessor's office level, CBOE level, and BAA level. As a consequence of being compensated regardless of the outcome, tax agents typically offer a limited or no argument for a value change since their compensation is greater if the protest is denied and they can further the appeal to the next level.

- The 2021 reappraisal is already underway. The appraisal date for the 2021 reappraisal is June 30, 2020. 2021 values will be published on May 1, 2021.

Assessor's Office
221 N. Wisconsin St., Suite A
Gunnison, CO 81230

October 22, 2020

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

Board Members,

I hereby submit the following report for the Real & Personal Property protest periods for 2020:

The numbers are as follows:	Real	Adjusted	=	70
		Denied	=	325*
		Stipulated	=	0
		Total	**=**	**395**

(*includes 280 individual accounts appealed by Boxer F2 LP for Elevation Hotel)

Personal	Adjusted	=	18
	Denied	=	2
	Stipulated	=	1
	Total	**=**	**21**

An abstract of the ***approximate*** assessed value for Gunnison County is as follows:

$676,000,000. Real property assessed value (including State Assessed)
$ 49,000,000. Personal property assessed value (including State Assessed)

$725,000,000. Total approximate assessed value

Sincerely,

Kristy McFarland
Gunnison County Assessor

2020 Failure to Report Personal Property

ACCOUNT NO	OWNER
P053484	1995 REVOCABLE TRUST OF NOEL R WILLIAMS
P071352	200 SOPRIS LLC
P070846	30 SUMMIT LLC
P072684	330 BELLEVIEW LLC
P072685	330 BELLEVIEW LLC
P072449	330 BELLEVIEW LLC
P072448	330 BELLEVIEW LLC
P072342	456 ENTERTAINMENT LLC
P053050	5 B'S BBQ
P000409	AAE WAPITI PROPERTIES LLC
P000489	AEG COLORADO LLC
P072520	AFFINITI HOLDINGS INC
P050993	ALL SPORTS LLC
P071051	ALPHA MECHANICAL SOLUTIONS LLC
P052137	ALPINE ORTHOPAEDICS & SPORTS MED PC
P050716	ALPINE ORTHOPAEDICS & SPORTS MED PC
P052781	ALPINE SURGERY CENTER
P026758	AL'S BACKHOE INC
P071345	ALSH LLC
P052130	AMERICAN TOWER MANAGEMENT LLC
P011118	AMIE MOUNTAIN LODGE
P051497	ANIMAL HOSPITAL OF CRESTED BUTTE
P051179	ANTELOPE CREEK VENDING LLC
P050089	AVARD STEPHEN L
P052689	AVARD STEPHEN L JR
P050865	BASECAMP ENTERTAINMENT LLC
P053078	BBCB PROPERTY LLC
P070787	BENNETT DEVEN
P053444	BENNETT DEVEN
P070839	BLACK DIAMOND SUMMIT LLC
P071426	BONEZ RESTAURANT LLC
P051598	BRAYDEN LEACH & CO
P073007	CB SOUTH FITNESS
P051658	CHRISTOPHER KLEIN CONSTRUCTION INC
P000420	COFFEY ENTERPRISES LLC
P072518	COKINOS KEVIN M
P006822	COLE CONSTRUCTION INC
P052494	CONCRETE SYSTEMS INC
P002565	CRESTED BUTTE CLUB LLC
P072681	CRESTED BUTTE CLUB LLC
P052739	CRESTED BUTTE LODGING & PROPERTY MGMT
P071082	CRG MINING LLC
P002644	CRISTIANA GUESTHAUS LLC
P072388	DAVIS AMANDA LEE CAMPBELL
P070488	DICKEY KIRSTEN EDNA
P000505	DLJ GUNNISON LLC

2020 Failure to Report Personal Property

ACCOUNT NO	OWNER
P000487	DORVITO HOSPITALITY LLC
P051608	DOVE GRAPHICS INC
P052900	DSL - EAL HOLDINGS LLC
P052884	DSL - EAL HOLDINGS LLC
P051883	EL PARAISO FAMILY MEXICAN RESTAURANT
P053062	ELEVATED SPIRITS LLC
P052073	EMBROIDERED SPORTSWEAR CO
P053049	EQ2 LLC
P051047	ES PRODUCTIONS
P051947	EVANS MITCHELL J
P071941	EVANS MITCHELL JAY
P000887	FAMILY VISION CENTER LLC
P000435	FRENCH ELECTRIC CLEANERS
P072780	FROSTY LEAF
P017897	GAS CAFE LLC
P050717	GOLDEN EAGLE TRASH SERVICE
P072669	GRAND LODGE CRESTED BUTTE COMMERCIAL CONDOMINIUM ASSOCIATION
P051672	GUNNISON DRIVE IN LLC
P006775	GUNNISON HOSPITALITY GROUP LLC
P071374	GUNNISON PIZZA COMPANY
P000553	GUNNISON SPORTS OUTLET LLC
P070783	GUNNISON VALLEY VET CLINIC
P002501	HAPPY PLACE LTD
P006744	HARMELS RANCH RESORT
P050961	HARVEY SHAWN R DDS
P071276	HEIGHTS PHYSICAL THERAPY LLC
P071791	HUBERT KATHRYN HUISH
P072351	ICE HOUSE LLC
P071588	INWAY OAKS JV
P050437	J R K ENTERPRISES INC
P072349	JOHNSON ERIC D
P006792	K O A CAMPGROUND
P072425	KELLETT JOSEPHINE
P070460	LOFTUS MICHAEL THOMAS
P071713	LOUTZENHISER LONNIE
P053258	LUKE JS LLC
P053252	LUKE JS LLC
P053230	LUKE JS LLC
P053231	LUKE JS LLC
P053253	LUKE JS LLC
P053254	LUKE JS LLC
P053257	LUKE JS LLC
P053043	M & M ENTERPRISES LLC
P028078	MARBLE MOUNTAIN RANCH LLC
P051885	MECHANIC ON DUTY
P070491	MONTANYA DISTILLERY

2020 Failure to Report Personal Property

ACCOUNT NO	OWNER
P071954	MONTGOMERY MICHAEL E
P051797	MORRISON DAVID
P051088	MOUNTAIN RAIN
P017915	MSC INVESTMENTS LLC
P006732	NICHOLL MATTHEW P
P000522	ONE STOP WASH
P051336	OROS GEOFF
P004270	PAA2 PROPERTIES LLC
P004204	PEARLS MANAGEMENT LLC
P072386	PETERSON MICHAEL R
P011085	PIONEER RESORT LLC
P050426	PRINCESS PROPERTIES LLC
P071278	REYES GREGG T
P072426	RIVERS EDGE PROPERTY LLC
P052321	ROACH GERALD & CAROLYN REVOCABLE LIVING TRUST
P052528	ROACH GERALD & CAROLYN REVOCABLE LIVING TRUST
P052529	ROACH GERALD & CAROLYN REVOCABLE LIVING TRUST
P052531	ROACH GERALD & CAROLYN REVOCABLE LIVING TRUST
P052532	ROACH GERALD & CAROLYN REVOCABLE LIVING TRUST
P052328	ROGERS JOHN BLACKWELL
P052690	ROGERS JOHN BLACKWELL
P072772	ROGERS JOHN BLACKWELL
P052639	ROGERS JOHN BLACKWELL
P071459	ROMP SKIS LLC
P053564	RYCE ASIAN BISTRO INC
P053450	SARAH JS LLC
P053453	SARAH JS LLC
P053449	SARAH JS LLC
P053448	SARAH JS LLC
P053447	SARAH JS LLC
P053455	SARAH JS LLC
P072429	SCARP RIDGE LLC
P072683	SCARP RIDGE LLC
P017937	SCENIC RIVER TOURS INC
P072879	SCENIC RIVER TOURS INC
P051499	SECRET CREEK SPIRITS
P000455	SHERPA PEMBA
P000506	SHERPA PEMBA G
P000401	SHERPA PEMBA G
P053502	SHERPA PEMBA G
P002748	SIGN GUYS & GAL INC
P052155	SINGER'S AUTO REPAIR
P052893	SLOPESIDE HIDEAWAY LLC
P000862	STANDARD TIRE & SERVICE CENTER INC
P050753	STUDIER FREDERICK W
P000616	SUN SPORTS UNLIMITED INC

2020 Failure to Report Personal Property

ACCOUNT NO	OWNER
P071922	SYNERGY ATHLETE
P072579	T BAR INTERNATIONAL TEA HOUSE
P011081	TAYLOR PARK TRADING POST
P006778	TAYLOR RIVER CANYON LLC
P006798	THREE RIVERS RESORT INC
P002524	TIMBERLINE MECHANICAL CONTRACTING INC
P053465	TIMBERLINE TRAILS LLC
P050463	TJB LLC
P006810	TOWN & COUNTRY ANIMAL HOSPITAL
P050392	TRIBUTARY COFFEE COMPANY LLC
P024502	TRIFECTA LLC
P051828	V & J HOSPITALITY LLC
P050950	VALLEY CONCRETE
P053193	WALKER CB LLC
P053065	WALKER CB LLC
P072405	WAPITI RIDGE SALOON
P006776	WAUNITA HOT SPRINGS RANCH INC
P050252	WEST ELK WILDERNESS OUTFITTERS
P000628	WESTERN LUMBER INC
P000869	WESTERN MOTEL
P053456	WHETSTONE ASSOCIATES
P027478	WOOD PRODUCTS SIGNS RECYCLE PLUS, INC.
P002667	WOODLAND FURNITURE

2020 Protest Master Log

APPEAL NO	ACCOUNT NO	OWNER	APPRAISER	DECISION	NOV VALUE	NOD VALUE	CHANGE
202000006	R016120	OUTDOOR HOSPITALITY SOLUTIONS II LLC	BBLACKETT	Adjust	2,271,290	1,595,090	-676,200
202000008	R001127	OBEROSLER ROBERT W	WSPICER	Deny	396,900	396,900	0
202000009	M033218	SAUTER PAUL FRANCIS	WSPICER	Adjust	117,000	60,000	-57,000
202000010	R031192	NEAL DERREK JAMES	WSPICER	Deny	406,830	406,830	0
202000011	R025581	RASOR GARY R REVOCABLE TRUST	WSPICER	Deny	97,600	97,600	0
202000012	R031324	SALTER JAMES MOORE	WSPICER	Adjust	58,810	41,160	-17,650
202000015	R008487	COLEMAN STEVE	WSPICER	Deny	0	398,290	398,290
202000016	R008323	TAYLOR JOSEPH	WSPICER	Adjust	85,520	83,020	-2,500
202000017	R001167	MILLER AUDREY J	WSPICER	Deny	259,480	259,480	0
202000020	R045000	HARGRAVE PAUL W	WSPICER	Adjust	38,750	32,500	-6,250
202000023	R072590	MITCHELL LAURA	WSPICER	Deny	490,350	490,350	0
202000025	R003217	FARRINGTON SHARON A	BBLACKETT	Adjust	1,035,000	906,360	-128,640
202000027	R011843	BARBER THOMAS J	WSPICER	Adjust	71,970	35,080	-36,890
202000028	R042156	BARBEE NANCY D REVOCABLE TRUST	WSPICER	Deny	173,490	173,490	0
202000029	R030072	MEISNER KYLE E	WSPICER	Adjust	1,213,150	1,102,310	-110,840
202000030	R008205	MASON IVAN	WSPICER	Deny	50,750	50,750	0
202000031	R015184	11-4 HOLDINGS LLC	BBLACKETT	Deny	1,164,330	1,164,330	0
202000032	R044618	JOHN GIBSON LTD	BBLACKETT	Deny	493,380	493,380	0
202000033	R030190	HARSCHER GREGORY A	WSPICER	Adjust	900,980	741,300	-159,680
202000035	R005387	HERRMANN DAVID S	WSPICER	Deny	1,292,280	1,292,280	0
202000036	R040529	TRAL REAL ESTATE LLC	BBLACKETT	Deny	643,800	643,800	0
202000037	R043168	LEWIS RICHELE ANN	WSPICER	Deny	17,500	17,500	0
202000038	R007094	IVY ANDREW	WSPICER	Adjust	258,180	193,780	-64,400
202000040	R009360	HIBBETTS JIM AND KAY REVOCABLE LIVING TRUST	WSPICER	Deny	673,640	673,640	0
202000041	R032276	WESTLING JEFF	WSPICER	Deny	248,360	248,360	0
202000042	R016243	BLACK CANYON RV PARK & CAMPGROUND LLC	BBLACKETT	Adjust	868,700	619,620	-249,080
202000043	R070808	KEMPFE LINDA	BBLACKETT	Adjust	2,186,000	1,598,230	-587,770
202000044	R016181	GUTHRIE TOMMY E	WSPICER	Adjust	346,830	291,680	-55,150
202000045	R008519	WAUNITA HOT SPRINGS RANCH INC	WSPICER	Adjust	2,226,770	1,742,540	-484,230
202000046	R013150	GOETHEL ARDETH F	WSPICER	Adjust	728,490	728,490	0
202000047	R003257	SOPRIS HOUSE LLC	WSPICER	Deny	2,187,770	2,187,770	0
202000048	R005528	DARAB SHANNON H	WSPICER	Deny	398,210	398,210	0
202000049	R003402	VAQUERA HOUSE LLC	BBLACKETT	Adjust	1,604,540	1,016,720	-587,820
202000050	R033086	MYKOL MARK	WSPICER	Deny	19,770	19,770	0
202000051	R017742	MYKOL MARK	WSPICER	Deny	40,220	40,220	0
202000053	R071036	BARZ KIM D	WSPICER	Adjust	234,590	180,530	-54,060
202000056	R013781	SZMIOT DANIEL R	WSPICER	Adjust	399,490	372,110	-27,380

2020 Protest Master Log

APPEAL NO	ACCOUNT NO	OWNER	APPRAISER	DECISION	NOV VALUE	NOD VALUE	CHANGE
202000059	R030209	LW DEVELOPMENT LLC	WSPICER	Adjust	145,800	28,190	-117,610
202000060	R016213	MILLER RAYMOND	WSPICER	Adjust	205,760	181,560	-24,200
202000061	R043037	ROBSON DAVID	WSPICER	Deny	70,540	70,540	0
202000062	R042995	ROBSON DAVID	WSPICER	Deny	53,660	53,660	0
202000063	R073015	BOWLIN GENE E & NANCY S REV LIVING TRUST	WSPICER	Deny	288,250	288,250	0
202000064	R033049	CARDEN NATHAN	WSPICER	Adjust	382,600	2,400	-380,200
202000066	R011236	SCHNARS WINIFRED D	WSPICER	Adjust	185,110	152,490	-32,620
202000067	R014546	STEPHENS GARY W	WSPICER	Adjust	221,220	4,160	-217,060
202000068	R033211	TETER RANDALL N	WSPICER	Deny	50,400	50,400	0
202000069	R073154	SUN CASTLE LLC	WSPICER	Adjust	646,970	410,490	-236,480
202000070	R073155	SUN CASTLE LLC	WSPICER	Adjust	646,970	410,490	-236,480
202000071	R015516	COUGAR PROPERTIES INC	WSPICER	Deny	340,200	340,200	0
202000072	R026222	BEANS CREEK LTD	WSPICER	Adjust	23,440	110	-23,330
202000073	R026223	BEANS CREEK LTD	WSPICER	Adjust	23,540	120	-23,420
202000074	R026224	BEANS CREEK LTD	WSPICER	Adjust	35,780	100	-35,680
202000075	R026225	BEANS CREEK LTD	WSPICER	Adjust	23,820	140	-23,680
202000076	R026226	BEANS CREEK LTD	WSPICER	Adjust	24,940	210	-24,730
202000077	R026227	BEANS CREEK LTD	WSPICER	Adjust	22,800	70	-22,730
202000078	R026228	BEANS CREEK LTD	WSPICER	Adjust	34,170	30	-34,140
202000079	R026229	BEANS CREEK LTD	WSPICER	Adjust	33,790	20	-33,770
202000080	R033015	BEANS CREEK LTD	WSPICER	Adjust	36,720	50	-36,670
202000081	R033016	BEANS CREEK LTD	WSPICER	Adjust	0	190	190
202000082	R033017	BEANS CREEK LTD	WSPICER	Adjust	0	70	70
202000083	R070655	BEANS CREEK LTD	WSPICER	Adjust	0	90	90
202000084	R013758	DEVORE NICHOLAS S	WSPICER	Deny	57,500	57,500	0
202000085	R008234	THOMAS RICHARD D	WSPICER	Adjust	252,080	232,270	-19,810
202000086	R073101	PURPOSE BACKED VENTURES LLC	WSPICER	Deny	228,420	228,420	0
202000087	R042545	BENEDICT DOUGLAS EDWARD	WSPICER	Deny	75,940	75,940	0
202000088	R033124	SCOTT VADEN M	WSPICER	Adjust	447,300	410,370	-36,930
202000089	R009424	THARP JERILYN O	BBLACKETT	Adjust	616,480	525,500	-90,980
202000090	R008943	OCK LLC	WSPICER	Adjust	95,000	70,000	-25,000
202000091	R003868	MILLER DONALD WAYNE	BBLACKETT	Adjust	422,530	229,300	-193,230
202000092	R030388	HIGGINS CURTIS WAYNE	WSPICER	Deny	889,740	889,740	0
202000093	R008935	REINHARDT ROBERT G	BBLACKETT	Adjust	799,060	842,030	42,970
202000094	R015927	MUSTANG DELTA LLC	WSPICER	Deny	750,340	750,340	0
202000095	R073157	LINK LLC	WSPICER	Deny	133,990	133,990	0
202000096	R073159	LINK LLC	WSPICER	Adjust	121,970	1,050	-120,920

2020 Protest Master Log

APPEAL NO	ACCOUNT NO	OWNER	APPRAISER	DECISION	NOV VALUE	NOD VALUE	CHANGE
202000097	R008905	WILCOX WARREN O	WSPICER	Deny	148,970	148,970	0
202000098	R026263	EVERLY JEFFREY A	WSPICER	Adjust	873,310	698,650	-174,660
202000099	R015073	BROCKERHOFF H WERNER LIVING TRUST	WSPICER	Adjust	769,450	762,230	-7,220
202000100	R017795	OLSEN JIM	WSPICER	Adjust	54,400	34,650	-19,750
202000101	R002077	SAFEWAY STORES INC	BBLACKETT	Adjust	2,661,130	2,119,960	-541,170
202000102	R002079	ALPINE LUMBER COMPANY	BBLACKETT	Deny	530,470	530,470	0
202000103	R002078	ALPINE LUMBER COMPANY	BBLACKETT	Deny	1,533,440	1,533,440	0
202000104	R003448	ALPINE LUMBER COMPANY	BBLACKETT	Adjust	2,961,210	2,715,470	-245,740
202000105	R003149	BANX LLC	BBLACKETT	Adjust	1,546,040	1,480,300	-65,740
202000106	R005034	SFERRA BOBBIE ANNE	WSPICER	Adjust	538,690	491,190	-47,500
202000107	R032799	GRIZZLY TRAIL HOLDINGS LLC	WSPICER	Adjust	2,580,350	2,433,830	-146,520
202000108	R044325	PSG ASSOCIATES	WSPICER	Adjust	419,080	311,970	-107,110
202000109	R072157	CORLEY WILLIAM ROBERT II	WSPICER	Adjust	535,680	452,870	-82,810
202000110	R013117	COX ROBIN A	WSPICER	Adjust	512,620	356,310	-156,310
202000111	R013124	TOUCHSTONE RANCH LAND LLC	WSPICER	Deny	380,360	380,360	0
202000112	R011427	SQUIRRELL DONALD F	WSPICER	Adjust	257,420	6,040	-251,380
202000113	R044285	SQUIRRELL DONALD F	WSPICER	Adjust	15,290	50	-15,240
202000114	R007303	COMANCHE GULCH LLC	WSPICER	Deny	65,450	65,450	0
202000115	R005726	BEIER FAMILY REVOCABLE TRUST	WSPICER	Adjust	330,000	220,000	-110,000
202000116	R032521	DUNN JILL M	WSPICER	Adjust	958,160	907,330	-50,830
202000117	R071988	PROFFITT JEREMIAH	WSPICER	Adjust	1,147,130	859,260	-287,870
202000118	R042288	EDMUNDSON RHONDA	WSPICER	Deny	1,557,150	1,557,150	0
202000119	R073126	PETRI GARY A	WSPICER	Adjust	152,650	114,480	-38,170
202000121	R072247	LINK LLC	WSPICER	Adjust	546,190	352,630	-193,560
202000123	R073182	THOMES SCOTT	BBLACKETT	Adjust	164,160	137,690	-26,470
202000124	R073180	MCHASKELL PROPERTIES LLC	BBLACKETT	Deny	78,950	78,950	0
202000125	R073181	MCHASKELL PROPERTIES LLC	BBLACKETT	Deny	51,130	51,130	0
202000126	R073183	MCHASKELL PROPERTIES LLC	BBLACKETT	Adjust	200,310	172,930	-27,380
202000127	R042738	BUCKHORN RANCH ASSOCIATION INC	WSPICER	Adjust	132,500	0	-132,500
202000128	R007136	MORGAN GUY H JR	WSPICER	Deny	79,600	79,600	0
202000130	R044698 + 279 OTHERS	BOXER F2 LP	BBLACKETT	Deny	16,699,250	16,699,250	0
202000131	R071329	SHERMAN STREET HOLDINGS LLC	BBLACKETT	Deny	148,390	148,390	0
202000132	R071337	SHERMAN STREET HOLDINGS LLC	BBLACKETT	Adjust	146,250	142,780	-3,470
202000133	R071333	SHERMAN STREET HOLDINGS LLC	BBLACKETT	Adjust	151,580	148,110	-3,470
202000134	R071334	SHERMAN STREET HOLDINGS LLC	BBLACKETT	Adjust	120,270	117,670	-2,600
202000135	R071336	SHERMAN STREET HOLDINGS LLC	BBLACKETT	Adjust	480,610	555,050	74,440

2020 Protest Master Log

APPEAL NO	ACCOUNT NO	OWNER	APPRAISER	DECISION	NOV VALUE	NOD VALUE	CHANGE
202000136	R071335	SHERMAN STREET HOLDINGS LLC	BBLACKETT	Adjust	88,190	85,590	-2,600
202000137	R071327	SHERMAN STREET HOLDINGS LLC	BBLACKETT	Deny	450,830	450,830	0
202000138	R071331	SHERMAN STREET HOLDINGS LLC	BBLACKETT	Deny	295,030	295,030	0
202000139	R071328	SHERMAN STREET HOLDINGS LLC	BBLACKETT	Deny	651,060	651,060	0
202000140	R071332	SHERMAN STREET HOLDINGS LLC	BBLACKETT	Deny	109,610	109,610	0
202000141	R071330	SHERMAN STREET HOLDINGS LLC	BBLACKETT	Deny	146,250	146,250	0
202000142	P070454	WYSS THOMAS CARL	VHILDRETH	Adjust	10,570	4,610	-5,960
202000143	N000009	HOLLENBECK DUANE E	VHILDRETH	Adjust	2,610	1,810	-800
202000144	P027813	DE LAGE LANDEN FINANCIAL SERVICES INC	VHILDRETH	Adjust	299,040	294,210	-4,830
202000145	P073326	GUNNISON ENERGY CORP	VHILDRETH	Adjust	1,398,040	766,000	-632,040
202000146	P073327	GUNNISON ENERGY CORP	VHILDRETH	Adjust	224,150	130,250	-93,900
202000147	P073328	GUNNISON ENERGY CORP	VHILDRETH	Adjust	3,087,620	1,903,860	-1,183,760
202000148	P073329	GUNNISON ENERGY CORP	VHILDRETH	Adjust	1,029,210	634,620	-394,590
202000149	P053562	ABUNDANT LIFE CHIROPRACTIC	VHILDRETH	Adjust	11,740	9,560	-2,180
202000150	P053504	LETTERFAB LLC	VHILDRETH	Adjust	67,600	0	-67,600
202000151	P071953	BAKER FAMILY HIDEOUT LLC	VHILDRETH	Adjust	35,160	26,890	-8,270
202000152	P073332	SG INTERESTS I LTD	VHILDRETH	Adjust	353,960	120,960	-233,000
202000153	P073333	SG INTERESTS I LTD	VHILDRETH	Adjust	199,100	68,040	-131,060
202000154	P073336	SG INTERESTS I LTD	VHILDRETH	Adjust	2,096,120	1,148,690	-947,430
202000155	P073337	SG INTERESTS I LTD	VHILDRETH	Adjust	421,910	213,980	-207,930
202000156	P073334	SG INTERESTS I LTD	VHILDRETH	Adjust	294,530	153,360	-141,170
202000157	P073335	SG INTERESTS I LTD	VHILDRETH	Adjust	589,070	306,730	-282,340
202000158	N000011	ROZMAN JOHN L JR	VHILDRETH	Stipulated	265,630	265,630	0
202000159	P027525	WALMART PROPERTY TAX DEPARTMENT	VHILDRETH	Deny	691,080	691,080	0
202000160	P052593	CONNOR HEATHER N	VHILDRETH	Adjust	13,360	9,120	-4,240
202000161	P072509	CB MOBILE MIX CONCRETE LLC	VHILDRETH	Adjust	90,700	84,340	-6,360
202000162	P000519	SAFEWAY STORES INC	VHILDRETH	Deny	301,410	301,410	0