

1 - Oct 25, 2022 CBOE and BOCC work session agenda

2 - CBOE No01 - Value Stipulation for Boxer F2 LP

2.1 - presented at Oct 25 meeting, 2022 CBOE Area Changes

GUNNISON COUNTY BOARD OF COMMISSIONERS
MEETING NOTICE

DATE: Tuesday, October 25, 2022

Page 1 of 9

PLACE: Board of County Commissioners' Meeting Room at the Gunnison County Courthouse
200 E. Virginia Avenue, Gunnison, CO 81230
(Remote Option, below)

GUNNISON COUNTY BOARD OF EQUALIZATION (CBOE) MEETING:

- 8:30 am
- Call to Order
 - Hearing Officer Recommendations for Properties appealed to the CBOE:
 1. CBOE #02; R044150; Patricia F. Del Tredici Living Trust
 2. CBOE #03; R003490; Sue E. Attaway
 3. CBOE #04; R033562; M. Kelley and Janet S. Ribbens
 4. CBOE #05; R033563; M. Kelley and Janet S. Ribbens
 5. CBOE #06; R033564; M. Kelley and Janet S. Ribbens
 - Value Stipulation for CBOE #01; R044717 + 279 Others; Boxer F2 LP (Agent: Ryan LLC) – *see list of 279 other properties at the end of this agenda*
 - Assessor Recommendations for Changes to Properties not appealed to the CBOE
 - Adjourn

>>PORTFOLIO INFORMATION: Please use this SharePoint link to view the individual folders for each 2022 CBOE petition listed above:
https://gcco.sharepoint.com/:f:/s/CBOE-EXT/EIOJFuRkRtOtkSncvFMMv8G8BvjB2F-K_ZVRLBAGDqyVjvQ

GUNNISON COUNTY BOARD OF COUNTY COMMISSIONERS WORK SESSION:

- 9:00 am
- Lead King Loop Discussion
 - **BREAK**
- 10:30 am
- Sustainable Tourism & Outdoor Recreation Committee (STOR) Update
- 11:00 am
- Colorado Department of Transportation (CDOT); Annual Update
- 12:00 pm
- LUNCH BREAK
- 1:30 pm
- 2023 Gunnison County Budget Discussions:
 1. Local Marketing District
 2. Housing

Please Note: Packet materials for the above discussions will be available on the Gunnison County website at <http://www.gunnisoncounty.org/meetings> prior to the meeting.

ZOOM MEETING DETAILS (Mountain Standard Time):

Join Zoom Meeting: <https://us02web.zoom.us/j/82753657556?pwd=MjNDbTZHTFNRVdDemZjdC91aVBIZz09>

Meeting ID: 827 5365 7556

Passcode: 471302

(rest of details continued on page 2)

NOTE: This agenda is subject to change, including the addition of items up to 24 hours in advance or the deletion of items at any time. All times are approximate. The County Manager and Deputy County Manager's reports may include administrative items not listed. Regular Meetings, Public Hearings, and Special Meetings are recorded and **ACTION MAY BE TAKEN ON ANY ITEM**. Work Sessions are not recorded and formal action cannot be taken. For further information, contact the County Administration office at 641-0248. If special accommodations are necessary per ADA, contact 641-0248 or TTY 641-3061 prior to the meeting.

GUNNISON COUNTY BOARD OF COMMISSIONERS
MEETING NOTICE

DATE: Tuesday, October 25, 2022 **Page 2 of 9**
PLACE: Board of County Commissioners' Meeting Room at the Gunnison County Courthouse
 200 E. Virginia Avenue, Gunnison, CO 81230
 (Remote Option, below)

Zoom Meeting *Details (continued)* :

One tap mobile
 +12532158782,,82753657556#,,,,*471302# US (Tacoma)
 +13462487799,,82753657556#,,,,*471302# US (Houston)

CBOE #01; Boxer F2 LP
LIST OF 279 OTHER PROPERTIES

CBOE #	ACCOUNTNO	OWNER	AGENT
CBOE #01;	R044698	BOXER F2 LP	(Agent: Ryan LLC)
CBOE #01;	R044699	BOXER F2 LP	(Agent: Ryan LLC)
CBOE #01;	R044701	BOXER F2 LP	(Agent: Ryan LLC)
CBOE #01;	R044702	BOXER F2 LP	(Agent: Ryan LLC)
CBOE #01;	R044703	BOXER F2 LP	(Agent: Ryan LLC)
CBOE #01;	R044704	BOXER F2 LP	(Agent: Ryan LLC)
CBOE #01;	R044705	BOXER F2 LP	(Agent: Ryan LLC)
CBOE #01;	R044706	BOXER F2 LP	(Agent: Ryan LLC)
CBOE #01;	R044707	BOXER F2 LP	(Agent: Ryan LLC)
CBOE #01;	R044708	BOXER F2 LP	(Agent: Ryan LLC)
CBOE #01;	R044709	BOXER F2 LP	(Agent: Ryan LLC)
CBOE #01;	R044710	BOXER F2 LP	(Agent: Ryan LLC)
CBOE #01;	R044711	BOXER F2 LP	(Agent: Ryan LLC)
CBOE #01;	R044712	BOXER F2 LP	(Agent: Ryan LLC)
CBOE #01;	R044713	BOXER F2 LP	(Agent: Ryan LLC)
CBOE #01;	R044714	BOXER F2 LP	(Agent: Ryan LLC)
CBOE #01;	R044715	BOXER F2 LP	(Agent: Ryan LLC)
CBOE #01;	R044716	BOXER F2 LP	(Agent: Ryan LLC)
CBOE #01;	R044717	BOXER F2 LP	(Agent: Ryan LLC)
CBOE #01;	R044718	BOXER F2 LP	(Agent: Ryan LLC)
CBOE #01;	R044719	BOXER F2 LP	(Agent: Ryan LLC)
CBOE #01;	R044720	BOXER F2 LP	(Agent: Ryan LLC)
CBOE #01;	R044721	BOXER F2 LP	(Agent: Ryan LLC)
CBOE #01;	R044722	BOXER F2 LP	(Agent: Ryan LLC)
CBOE #01;	R044723	BOXER F2 LP	(Agent: Ryan LLC)
CBOE #01;	R044724	BOXER F2 LP	(Agent: Ryan LLC)
CBOE #01;	R044725	BOXER F2 LP	(Agent: Ryan LLC)
CBOE #01;	R044726	BOXER F2 LP	(Agent: Ryan LLC)
CBOE #01;	R044727	BOXER F2 LP	(Agent: Ryan LLC)
CBOE #01;	R044728	BOXER F2 LP	(Agent: Ryan LLC)

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GUNNISON COUNTY BOARD OF COMMISSIONERS
MEETING NOTICE

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PLACE: Board of County Commissioners' Meeting Room at the Gunnison County Courthouse
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(Remote Option, below)

CBOE #01;	R044729	BOXER F2 LP	(Agent: Ryan LLC)
CBOE #01;	R044730	BOXER F2 LP	(Agent: Ryan LLC)
CBOE #01;	R044731	BOXER F2 LP	(Agent: Ryan LLC)
CBOE #01;	R044732	BOXER F2 LP	(Agent: Ryan LLC)
CBOE #01;	R044733	BOXER F2 LP	(Agent: Ryan LLC)
CBOE #01;	R044734	BOXER F2 LP	(Agent: Ryan LLC)
CBOE #01;	R044735	BOXER F2 LP	(Agent: Ryan LLC)
CBOE #01;	R044736	BOXER F2 LP	(Agent: Ryan LLC)
CBOE #01;	R044737	BOXER F2 LP	(Agent: Ryan LLC)
CBOE #01;	R044738	BOXER F2 LP	(Agent: Ryan LLC)
CBOE #01;	R044739	BOXER F2 LP	(Agent: Ryan LLC)
CBOE #01;	R044740	BOXER F2 LP	(Agent: Ryan LLC)
CBOE #01;	R044741	BOXER F2 LP	(Agent: Ryan LLC)
CBOE #01;	R044742	BOXER F2 LP	(Agent: Ryan LLC)
CBOE #01;	R044743	BOXER F2 LP	(Agent: Ryan LLC)
CBOE #01;	R044744	BOXER F2 LP	(Agent: Ryan LLC)
CBOE #01;	R044745	BOXER F2 LP	(Agent: Ryan LLC)
CBOE #01;	R044746	BOXER F2 LP	(Agent: Ryan LLC)
CBOE #01;	R044747	BOXER F2 LP	(Agent: Ryan LLC)
CBOE #01;	R044748	BOXER F2 LP	(Agent: Ryan LLC)
CBOE #01;	R044749	BOXER F2 LP	(Agent: Ryan LLC)
CBOE #01;	R044750	BOXER F2 LP	(Agent: Ryan LLC)
CBOE #01;	R044751	BOXER F2 LP	(Agent: Ryan LLC)
CBOE #01;	R044752	BOXER F2 LP	(Agent: Ryan LLC)
CBOE #01;	R044753	BOXER F2 LP	(Agent: Ryan LLC)
CBOE #01;	R044754	BOXER F2 LP	(Agent: Ryan LLC)
CBOE #01;	R044755	BOXER F2 LP	(Agent: Ryan LLC)
CBOE #01;	R044756	BOXER F2 LP	(Agent: Ryan LLC)
CBOE #01;	R044757	BOXER F2 LP	(Agent: Ryan LLC)
CBOE #01;	R044758	BOXER F2 LP	(Agent: Ryan LLC)
CBOE #01;	R044759	BOXER F2 LP	(Agent: Ryan LLC)
CBOE #01;	R044760	BOXER F2 LP	(Agent: Ryan LLC)
CBOE #01;	R044761	BOXER F2 LP	(Agent: Ryan LLC)
CBOE #01;	R044762	BOXER F2 LP	(Agent: Ryan LLC)
CBOE #01;	R044763	BOXER F2 LP	(Agent: Ryan LLC)
CBOE #01;	R044764	BOXER F2 LP	(Agent: Ryan LLC)
CBOE #01;	R044765	BOXER F2 LP	(Agent: Ryan LLC)
CBOE #01;	R044766	BOXER F2 LP	(Agent: Ryan LLC)
CBOE #01;	R044767	BOXER F2 LP	(Agent: Ryan LLC)

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AGENDA ITEM or FINAL CONTRACT REVIEW SUBMITTAL FORM

Agenda Item: Value Stipulation for CBOE #01; R044717 + 279 Others;

Action Requested: Motion

Parties to the Agreement:

Term Begins:

Term Ends:

Grant Contract #:

Summary:

Please find attached for CBOE #01, a stipulation valuation from the Colorado BAA hearing re 2021 valuations (signed by all parties). Also included here. a spreadsheet with 2022 recommended findings and values for Boxer. based upon the 2021 stipulation valuation with the BAA.

Fiscal Impact:

Submitted by: Melanie Bollig

Submitter's Email Address: mbollig@gunnisoncounty.org

Finance Review:

Required

Not Required

Comments:

Reviewed by:

Discharge Date:

County Attorney Review:

Required

Not Required

Comments:

Reviewed by:

Discharge Date:

Certificate of Insurance Required

Yes No

County Manager Review:

Comments:

Reviewed by: GUNCOUNTY1\mbollig

Discharge Date: 10/21/2022

Consent Agenda

Regular Agenda

Worksession

Time Allotted: 5

Agenda Date: 10/25/2022

<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, CO 80203 Telephone: (303) 864-7710</p>	<p>Docket No.: 2021BAA5799</p>
<p>Petitioner: Boxer F2 LP</p> <p>v.</p> <p>Respondent: Gunnison County Board of Equalization</p>	<p>Schedule No.: Various</p> <p>Tax Year: 2021</p>
<p>Attorney for The Gunnison County Board of Equalization: Matthew R. Hoyt, Atty. Reg. #51792 Alex San Filippo-Rosser, Atty. Reg. #43874 Office of the Gunnison County Attorney 200 East Virginia Avenue Gunnison, CO 81230 Phone Number: (970) 641-5300 Fax Number: (970) 641-7696 E-mail: mhoyt@gunnisoncounty.org asanfilippo-rosser@gunnisoncounty.org</p>	
<p>STIPULATION BY PARTIES</p>	

Petitioner(s) and Respondent, as captioned above, hereby enter into this stipulation regarding the tax year(s) 2021 valuation of the subject property, and jointly move the Board of Assessment Appeals to enter a final agency order based on this stipulation.

Both parties stipulate as follows:

1. Subject property is currently classified as mixed use - commercial/residential.
2. After a timely appeal to the Respondent Gunnison County Board of Equalization, the subject property was valued as follows:

Residential \$ 563,200.00
Commercial \$19,356,430.00
Total \$19,919,630.00

3. After further review and negotiation, both parties agree that the subject property's actual value for tax year(s) 2021 should be as follows:

Residential \$ 537,770.00
Commercial \$18,462,230.00
Total \$19,000,000.00

4. This stipulated value applies to list of schedule numbers attached hereto and part hereof as Appendix A. The residential property is listed on Appendix A on the first line (R044717).

5. Based upon negotiation and analysis of the three approaches to value, the Parties agree that the subject property should be valued at \$19,000,000.

6. Both parties agree that the hearing scheduled before the Board of Assessment Appeals on November 16, 2022 should be vacated and that this case should be dismissed.

7. The foregoing stipulation shall not be deemed an admission or concession as to the contentions or positions of either party, nor be deemed to be binding or have any preclusive effect with regard to any tax year other than 2021, or with regard to any property other than the property at issue in this matter, and then only as to the valuation of that property for *ad valorem* property tax purposes.

Date: 10/17/22

Michelle Tarbell

Michelle Tarbell
Ryan LLC
1999 Broadway, Suite 4100
Denver, Colorado 80202
Telephone: (303) 222-1861
Agent

Date: _____

Alex San Filippo-Rosser
Gunnison County Deputy Attorney
Gunnison County Board of Equalization
200 East Virginia Avenue
Gunnison, Colorado 81230
Telephone: (970) 641-5300
Attorney for Respondent

Residential \$ 563,200.00
Commercial \$19,356,430.00
Total \$19,919,630.00

3. After further review and negotiation, both parties agree that the subject property's actual value for tax year(s) 2021 should be as follows:

Residential \$ 537,770.00
Commercial \$18,462,230.00
Total \$19,000,000.00

4. This stipulated value applies to list of schedule numbers attached hereto and part hereof as Appendix A. The residential property is listed on Appendix A on the first line (R044717).

5. Based upon negotiation and analysis of the three approaches to value, the Parties agree that the subject property should be valued at \$19,000,000.

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Date: _____

Michelle Tarbell
Ryan LLC
1999 Broadway, Suite 4100
Denver, Colorado 80202
Telephone: (303) 222-1861
Agent

Date: 10/17/22


Alex San Filippo-Rosser
Gunnison County Deputy Attorney
Gunnison County Board of Equalization
200 East Virginia Avenue
Gunnison, Colorado 81230
Telephone: (970) 641-5300
Attorney for Respondent

Date: 19 Oct 2022



Kristy McFarland
Gunnison County Assessor
221 North Wisconsin Street, Suite A
Gunnison, Colorado 81230
Telephone: (970) 641-1085
Respondent

CERTIFICATE OF SERVICE

I hereby certify that on this 19th day of October, 2022, I caused to be served via electronic filing using BAA Case Management System, First Class Mail, postage pre-paid, hand-delivered, electronic mail, or by facsimile a true and correct copy of the **STIPULATION BY PARTIES** addressed as follows:

Michelle Tarbell
Ryan LLC
1999 Broadway, Suite 4100
Denver, Colorado 80202
E-mail: michelle.tarbell@ryan.com
Representative for Petitioner/Petitioner

/s/ Errol B. Davis _____

Errol B. Davis

2022 CBOE RECOMMENDATION AND DECISION SUMMARY - CASE #1 - BOXER F2 LP

Account No	Legal Description	Notice of Determination	Recommended Finding	Recommended Value	CBOE Decision	CBOE Value
R044717	IMPROVEMENT ONLY: EMPLOYEE LIVING SPACES	\$563,200	ADJUST	\$537,770		
R044718	UNIT 101 ELEVATION A PLANNED COMMUNITY	\$31,880	DENY	\$31,880		
R044719	UNIT 102 ELEVATION A PLANNED COMMUNITY	\$31,880	DENY	\$31,880		
R044720	UNIT 103 ELEVATION A PLANNED COMMUNITY	\$34,470	DENY	\$34,470		
R044721	UNIT 104 ELEVATION A PLANNED COMMUNITY	\$34,470	DENY	\$34,470		
R044722	UNIT 105 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044723	UNIT 106 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044724	UNIT 107 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044725	UNIT 108 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044726	UNIT 109 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044727	UNIT 110 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044728	UNIT 111 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044729	UNIT 112 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044730	UNIT 113 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044731	UNIT 114 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044732	UNIT 115 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044733	UNIT 116 ELEVATION A PLANNED COMMUNITY	\$36,490	DENY	\$36,490		
R044734	UNIT 117 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044735	UNIT 118 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044736	UNIT 201 ELEVATION A PLANNED COMMUNITY	\$31,880	DENY	\$31,880		
R044737	UNIT 202 ELEVATION A PLANNED COMMUNITY	\$31,880	DENY	\$31,880		
R044738	UNIT 203 ELEVATION A PLANNED COMMUNITY	\$34,470	DENY	\$34,470		
R044739	UNIT 204 ELEVATION A PLANNED COMMUNITY	\$34,470	DENY	\$34,470		
R044740	UNIT 205 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044741	UNIT 206 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044742	UNIT 207 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044743	UNIT 208 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044744	UNIT 209 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044745	UNIT 210 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044746	UNIT 211 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044747	UNIT 212 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044748	UNIT 213 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044749	UNIT 214 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044750	UNIT 215 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044751	UNIT 216 ELEVATION A PLANNED COMMUNITY	\$36,490	DENY	\$36,490		
R044752	UNIT 217 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044753	UNIT 218 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044754	UNIT 249 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044755	UNIT 250 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044756	UNIT 251 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044757	UNIT 252 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044758	UNIT 253 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044759	UNIT 254 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044760	UNIT 255 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044761	UNIT 256 ELEVATION A PLANNED COMMUNITY	\$34,470	DENY	\$34,470		
R044762	UNIT 257 ELEVATION A PLANNED COMMUNITY	\$34,470	DENY	\$34,470		
R044763	UNIT 258 ELEVATION A PLANNED COMMUNITY	\$31,880	DENY	\$31,880		
R044764	UNIT 259 ELEVATION A PLANNED COMMUNITY	\$31,880	DENY	\$31,880		
R044765	UNIT 301 ELEVATION A PLANNED COMMUNITY	\$31,880	DENY	\$31,880		
R044766	UNIT 302 ELEVATION A PLANNED COMMUNITY	\$31,880	DENY	\$31,880		
R044767	UNIT 303 ELEVATION A PLANNED COMMUNITY	\$34,470	DENY	\$34,470		
R044768	UNIT 304 ELEVATION A PLANNED COMMUNITY	\$34,470	DENY	\$34,470		
R044769	UNIT 305 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044770	UNIT 306 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044771	UNIT 307 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044772	UNIT 308 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044773	UNIT 309 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044774	UNIT 310 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044775	UNIT 311 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044776	UNIT 312 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044777	UNIT 313 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044778	UNIT 314 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044779	UNIT 315 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044780	UNIT 316 ELEVATION A PLANNED COMMUNITY	\$36,490	DENY	\$36,490		
R044781	UNIT 317 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		

2022 CBOE RECOMMENDATION AND DECISION SUMMARY - CASE #1 - BOXER F2 LP

Account No	Legal Description	Notice of Determination	Recommended Finding	Recommended Value	CBOE Decision	CBOE Value
R044782	UNIT 318 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044783	UNIT 319 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044784	UNIT 320 ELEVATION A PLANNED COMMUNITY	\$17,680	DENY	\$17,680		
R044785	UNIT 321 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044786	UNIT 322 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044787	UNIT 323 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044788	UNIT 324 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044789	UNIT 325 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044790	UNIT 326 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044791	UNIT 327 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044792	UNIT 328 ELEVATION A PLANNED COMMUNITY	\$17,680	DENY	\$17,680		
R044793	UNIT 329 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044794	UNIT 330 ELEVATION A PLANNED COMMUNITY	\$34,700	DENY	\$34,700		
R044795	UNIT 331 ELEVATION A PLANNED COMMUNITY	\$21,310	DENY	\$21,310		
R044796	UNIT 332 ELEVATION A PLANNED COMMUNITY	\$17,680	DENY	\$17,680		
R044797	UNIT 333 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044798	UNIT 334 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044799	UNIT 335 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044800	UNIT 336 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044801	UNIT 337 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044802	UNIT 338 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044803	UNIT 339 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044804	UNIT 340 ELEVATION A PLANNED COMMUNITY	\$17,680	DENY	\$17,680		
R044805	UNIT 341 ELEVATION A PLANNED COMMUNITY	\$38,060	DENY	\$38,060		
R044806	UNIT 342 ELEVATION A PLANNED COMMUNITY	\$33,360	DENY	\$33,360		
R044807	UNIT 343 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044808	UNIT 344 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044809	UNIT 345 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044810	UNIT 346 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044811	UNIT 347 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044812	UNIT 348 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044813	UNIT 349 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044814	UNIT 350 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044815	UNIT 351 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044816	UNIT 352 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044817	UNIT 353 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044818	UNIT 354 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044819	UNIT 355 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044820	UNIT 356 ELEVATION A PLANNED COMMUNITY	\$34,470	DENY	\$34,470		
R044821	UNIT 357 ELEVATION A PLANNED COMMUNITY	\$34,470	DENY	\$34,470		
R044822	UNIT 358 ELEVATION A PLANNED COMMUNITY	\$31,880	DENY	\$31,880		
R044823	UNIT 359 ELEVATION A PLANNED COMMUNITY	\$31,880	DENY	\$31,880		
R044824	UNIT 401 ELEVATION A PLANNED COMMUNITY	\$31,880	DENY	\$31,880		
R044825	UNIT 402 ELEVATION A PLANNED COMMUNITY	\$31,880	DENY	\$31,880		
R044826	UNIT 403 ELEVATION A PLANNED COMMUNITY	\$34,470	DENY	\$34,470		
R044827	UNIT 404 ELEVATION A PLANNED COMMUNITY	\$34,470	DENY	\$34,470		
R044828	UNIT 405 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044829	UNIT 406 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044830	UNIT 407 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044831	UNIT 408 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044832	UNIT 409 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044833	UNIT 410 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044834	UNIT 411 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044835	UNIT 412 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044836	UNIT 413 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044837	UNIT 414 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044838	UNIT 415 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044839	UNIT 416 ELEVATION A PLANNED COMMUNITY	\$36,490	DENY	\$36,490		
R044840	UNIT 417 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044841	UNIT 418 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044842	UNIT 419 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044843	UNIT 420 ELEVATION A PLANNED COMMUNITY	\$17,680	DENY	\$17,680		
R044844	UNIT 421 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044845	UNIT 422 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044846	UNIT 423 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		

2022 CBOE RECOMMENDATION AND DECISION SUMMARY - CASE #1 - BOXER F2 LP

Account No	Legal Description	Notice of Determination	Recommended Finding	Recommended Value	CBOE Decision	CBOE Value
R044847	UNIT 424 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044848	UNIT 425 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044849	UNIT 426 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044850	UNIT 427 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044851	UNIT 428 ELEVATION A PLANNED COMMUNITY	\$17,680	DENY	\$17,680		
R044852	UNIT 429 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044853	UNIT 430 ELEVATION A PLANNED COMMUNITY	\$34,700	DENY	\$34,700		
R044854	UNIT 431 ELEVATION A PLANNED COMMUNITY	\$21,310	DENY	\$21,310		
R044855	UNIT 432 ELEVATION A PLANNED COMMUNITY	\$17,680	DENY	\$17,680		
R044856	UNIT 433 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044857	UNIT 434 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044858	UNIT 435 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044859	UNIT 436 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044860	UNIT 437 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044861	UNIT 438 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044862	UNIT 439 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044863	UNIT 440 ELEVATION A PLANNED COMMUNITY	\$17,680	DENY	\$17,680		
R044864	UNIT 441 ELEVATION A PLANNED COMMUNITY	\$38,060	DENY	\$38,060		
R044865	UNIT 442 ELEVATION A PLANNED COMMUNITY	\$33,360	DENY	\$33,360		
R044866	UNIT 443 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044867	UNIT 444 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044868	UNIT 445 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044869	UNIT 446 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044870	UNIT 447 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044871	UNIT 448 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044872	UNIT 449 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044873	UNIT 450 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044874	UNIT 451 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044875	UNIT 452 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044876	UNIT 453 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044877	UNIT 454 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044878	UNIT 455 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044879	UNIT 456 ELEVATION A PLANNED COMMUNITY	\$34,470	DENY	\$34,470		
R044880	UNIT 457 ELEVATION A PLANNED COMMUNITY	\$34,470	DENY	\$34,470		
R044881	UNIT 458 ELEVATION A PLANNED COMMUNITY	\$31,880	DENY	\$31,880		
R044882	UNIT 459 ELEVATION A PLANNED COMMUNITY	\$31,880	DENY	\$31,880		
R044883	UNIT 501 ELEVATION A PLANNED COMMUNITY	\$31,880	DENY	\$31,880		
R044884	UNIT 502 ELEVATION A PLANNED COMMUNITY	\$31,880	DENY	\$31,880		
R044885	UNIT 503 ELEVATION A PLANNED COMMUNITY	\$34,470	DENY	\$34,470		
R044886	UNIT 504 ELEVATION A PLANNED COMMUNITY	\$34,470	DENY	\$34,470		
R044887	UNIT 505 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044888	UNIT 506 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044889	UNIT 507 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044890	UNIT 508 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044891	UNIT 509 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044892	UNIT 510 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044893	UNIT 511 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044894	UNIT 512 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044895	UNIT 513 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044896	UNIT 514 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044897	UNIT 515 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044898	UNIT 516 ELEVATION A PLANNED COMMUNITY	\$36,490	DENY	\$36,490		
R044899	UNIT 517 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044900	UNIT 518 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044901	UNIT 519 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044902	UNIT 520 ELEVATION A PLANNED COMMUNITY	\$17,680	DENY	\$17,680		
R044903	UNIT 521 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044904	UNIT 522 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044905	UNIT 523 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044906	UNIT 524 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044907	UNIT 525 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044908	UNIT 526 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044909	UNIT 527 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044910	UNIT 528 ELEVATION A PLANNED COMMUNITY	\$17,680	DENY	\$17,680		
R044911	UNIT 529 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		

2022 CBOE RECOMMENDATION AND DECISION SUMMARY - CASE #1 - BOXER F2 LP

Account No	Legal Description	Notice of Determination	Recommended Finding	Recommended Value	CBOE Decision	CBOE Value
R044912	UNIT 530 ELEVATION A PLANNED COMMUNITY	\$34,700	DENY	\$34,700		
R044913	UNIT 531 ELEVATION A PLANNED COMMUNITY	\$21,310	DENY	\$21,310		
R044914	UNIT 532 ELEVATION A PLANNED COMMUNITY	\$17,680	DENY	\$17,680		
R044915	UNIT 533 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044916	UNIT 534 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044917	UNIT 535 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044918	UNIT 536 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044919	UNIT 537 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044920	UNIT 538 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044921	UNIT 539 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044922	UNIT 540 ELEVATION A PLANNED COMMUNITY	\$17,680	DENY	\$17,680		
R044923	UNIT 541 ELEVATION A PLANNED COMMUNITY	\$38,060	DENY	\$38,060		
R044924	UNIT 542 ELEVATION A PLANNED COMMUNITY	\$33,360	DENY	\$33,360		
R044925	UNIT 543 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044926	UNIT 544 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044927	UNIT 545 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044928	UNIT 546 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044929	UNIT 547 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044930	UNIT 548 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044931	UNIT 549 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044932	UNIT 550 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044933	UNIT 551 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044934	UNIT 552 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044935	UNIT 553 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044936	UNIT 554 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044937	UNIT 555 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044938	UNIT 556 ELEVATION A PLANNED COMMUNITY	\$34,470	DENY	\$34,470		
R044939	UNIT 557 ELEVATION A PLANNED COMMUNITY	\$34,470	DENY	\$34,470		
R044940	UNIT 558 ELEVATION A PLANNED COMMUNITY	\$71,810	DENY	\$71,810		
R044941	UNIT 617 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044942	UNIT 618 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044943	UNIT 619 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044944	UNIT 620 ELEVATION A PLANNED COMMUNITY	\$17,680	DENY	\$17,680		
R044945	UNIT 621 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044946	UNIT 622 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044947	UNIT 623 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044948	UNIT 624 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044949	UNIT 625 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044950	UNIT 626 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044951	UNIT 627 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044952	UNIT 628 ELEVATION A PLANNED COMMUNITY	\$17,680	DENY	\$17,680		
R044953	UNIT 629 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044954	UNIT 630 ELEVATION A PLANNED COMMUNITY	\$34,700	DENY	\$34,700		
R044955	UNIT 631 ELEVATION A PLANNED COMMUNITY	\$21,310	DENY	\$21,310		
R044956	UNIT 632 ELEVATION A PLANNED COMMUNITY	\$17,680	DENY	\$17,680		
R044957	UNIT 633 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044958	UNIT 634 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044959	UNIT 635 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044960	UNIT 636 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044961	UNIT 637 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044962	UNIT 638 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044963	UNIT 639 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044964	UNIT 640 ELEVATION A PLANNED COMMUNITY	\$17,680	DENY	\$17,680		
R044965	UNIT 641 ELEVATION A PLANNED COMMUNITY	\$38,060	DENY	\$38,060		
R044966	UNIT 642 ELEVATION A PLANNED COMMUNITY	\$33,360	DENY	\$33,360		
R044967	UNIT 643 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044968	UNIT 644 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044969	UNIT 645 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044970	UNIT 646 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044972	UNIT 648 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044973	UNIT 649 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044974	UNIT 650 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044975	UNIT 651 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044976	UNIT 652 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044977	UNIT 653 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		

2022 CBOE RECOMMENDATION AND DECISION SUMMARY - CASE #1 - BOXER F2 LP

Account No	Legal Description	Notice of Determination	Recommended Finding	Recommended Value	CBOE Decision	CBOE Value
R044978	UNIT 654 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044979	UNIT 655 ELEVATION A PLANNED COMMUNITY	\$19,160	DENY	\$19,160		
R044709	UNIT C-101 ELEVATION A PLANNED COMMUNITY	\$1,095,220	ADJUST	\$1,022,990		
R044710	UNIT C-102 ELEVATION A PLANNED COMMUNITY	\$2,099,780	ADJUST	\$1,961,230		
R044711	UNIT C-103 ELEVATION A PLANNED COMMUNITY	\$998,450	ADJUST	\$932,580		
R044712	UNIT C-104 ELEVATION A PLANNED COMMUNITY	\$168,430	ADJUST	\$157,340		
R044713	UNIT C-201 ELEVATION A PLANNED COMMUNITY	\$314,610	ADJUST	\$293,880		
R044714	UNIT C-202 ELEVATION A PLANNED COMMUNITY	\$497,510	ADJUST	\$464,700		
R044715	UNIT C-203 ELEVATION A PLANNED COMMUNITY	\$1,090,170	ADJUST	\$1,018,260		
R044716	UNIT C-204 ELEVATION A PLANNED COMMUNITY	\$208,990	ADJUST	\$195,230		
R044701	UNIT C-ML06 ELEVATION A PLANNED COMMUNITY	\$903,830	ADJUST	\$844,210		
R044702	UNIT C-ML07 ELEVATION A PLANNED COMMUNITY	\$247,100	ADJUST	\$230,820		
R044703	UNIT C-ML08 ELEVATION A PLANNED COMMUNITY	\$1,695,530	ADJUST	\$1,583,670		
R044704	UNIT C-ML09 ELEVATION A PLANNED COMMUNITY	\$503,210	ADJUST	\$470,030		
R044698	UNIT C-P101 ELEVATION A PLANNED COMMUNITY	\$572,460	ADJUST	\$534,710		
R044699	UNIT C-P102 ELEVATION A PLANNED COMMUNITY	\$575,640	ADJUST	\$537,680		
R044705	UNIT C-P202 ELEVATION A PLANNED COMMUNITY	\$509,050	ADJUST	\$475,480		
R044706	UNIT C-P204 ELEVATION A PLANNED COMMUNITY	\$1,055,940	ADJUST	\$986,290		
R044707	UNIT C-P205 ELEVATION A PLANNED COMMUNITY	\$516,500	ADJUST	\$482,440		
R044708	UNIT C-P206 ELEVATION A PLANNED COMMUNITY	\$505,370	ADJUST	\$472,050		
TOTAL		\$19,919,630		\$19,000,000		

Account #	Legal Description	Current 2022 Value		CBOE Adjusted 2022 Value		Reason for change
		Classification	Value	Classification	Value	
R003162	LOTS 1 & 2, BLOCK 21, CRESTED BUTTE	Mixed Use	\$1,480,230	Residential	\$1,560,200	No longer commercial
R071874	PARCEL A, BLOCK 14, WEST GUNNISON	Commercial	\$311,940	Residential	\$335,580	No longer commercial
R011160	40 ACRES IN SECTION 27, TOWNSHIP 47N, RANGE 3W	Residential	\$738,240	Residential	\$604,380	Square footage correction
R074045	6.4 ACRES IN SECTION 27, TOWNSHIP 47N, RANGE 7W (AKA PART OF PANORAMA NO. 2)	Mixed Use	\$1,047,000	Agricultural	\$350	Improvements should not be on account
R015233	LOT 27, BLOCK 5, CRESTED BUTTE SOUTH SUBDIVISION	Vacant	\$100,000	Residential	\$190,060	Corrected abstract codes
R042869	LOT 75, DOS RIOS SUBDIVISION, UNIT NO. 3	Residential	\$739,060	Residential	\$686,080	Square footage correction
R071120	UNDIVIDED 20% INTEREST IN: LOTS 14-16, PART OF LOTS 17-20 AND ADJACENT ALLEY, BLOCK 41, PITKIN	Vacant	\$5,020	Residential	\$5,020	Qualifies for contiguous use
R071122	UNDIVIDED 20% INTEREST IN: LOTS 14-16, PART OF LOTS 17-20 AND ADJACENT ALLEY, BLOCK 41, PITKIN	Vacant	\$5,020	Residential	\$5,020	Qualifies for contiguous use
R030316	LOT 19, TRAPPER'S CROSSING AT WILDCAT SUBDIVISION	Vacant	\$284,640	Vacant	\$177,900	Lot does not have a well
R009554	LOT 26, PART OF LOT 27 & ADJACENT STREET, BLOCKS 1 & 5, WHITE PINE	Residential	\$162,590	Residential	\$125,453	Square footage correction
R030991	UNIT 306, WESTHAVEN CONDOMINIUMS, GUNNISON	Residential	\$190,660	Residential	\$158,980	Building type is fourplex, not duplex/triplex
R010354	34.95 ACRES IN SECTION 7, TOWNSHIP 49N, RANGE 1W	Vacant	\$130,290	Residential	\$130,290	M033218 was moved to this parcel in 2021 - should be residential
R033273	0.747 ACRES IN SECTION 9, TOWNSHIP 11S, RANGE 89W	Agricultural	\$100	Agricultural	\$80	Acreage correction
R033394	1.401 ACRES IN SECTION 9, TOWNSHIP 11S, RANGE 89W	Agricultural	\$100	Agricultural	\$40	Acreage correction