


Routt County Assessor  
 522 Lincoln Ave. - Suite 10  
 Steamboat Springs, CO 80487  
 (970) 870-5544  
 assessor@co.routt.co.us

**Deliver Appeal To:**  
**County Board of Equalization**  
**522 Lincoln Ave. - Suite 30**  
**Steamboat Springs, CO 80487**  
**(970) 879-0108 or Email: jparent@co.routt.co.us**

**NOTICE OF DETERMINATION**

DATE: 06/21/2022

SCHEDULE NUMBER	REVIEW #	TAX YEAR	TAX AREA	LEGAL DESCRIPTION OF PROPERTY (MAY BE INCOMPLETE)
<b>R8162747</b>	PR-22-000060	2022	13	PARCEL #: <b>186900040</b>  LOT 40 SILVERVIEW ESTATES FILING #1
PROPERTY OWNER  PAUL SACHS, ESQ PO BOX 773554 STEAMBOAT SPRINGS, CO 80477  <b>OWNER: MORRISSEY, ARTHUR M.</b>				

The Assessor has carefully studied all available information, giving particular attention to the specifics included on your protest. The Assessor's determination of value after review is based on the following:

VACANT – The actual value of the property is based on appropriate consideration of the cost approach, market approach, and income approach to appraisal, per § 39-1-103(5)(a), C.R.S.

The Assessor establishes property values. The local taxing authorities (county, school district, city, fire protection, and other special districts) set mill levies. The mill levy requested by each taxing authority is based on a projected budget and the property tax revenue required to adequately fund the services it provides to its taxpayers. The local taxing authorities hold budget hearings in the fall. If you are concerned about mill levies, we recommend that you attend these budget hearings. Please refer to last year's tax bill or ask your Assessor for a listing of the local taxing authorities.

Your property has been valued by state mandated guidelines. After review, we find the value and classification to be correct. Per §39-1-102(14.4)(a), for a parcel of land without a residential improvement to be classified Residential the following three criteria must be met: the non-dwelling parcel must be (1) contiguous, (2) contain a related improvement that is ESSENTIAL to the use of an adjacent house parcel [as defined in §39-1-102(14.4)(a)(III)], and have (3) identical ownership with the house parcel, based on record of title. We do not find that the 2nd criteria of a related improvement essential to your residence has been met.

Tax Agents: A duplicate Notice of Determination (NOD) has also been mailed to the property owner. Two copies are mailed for each appeal to both owner & agent. If furthering the appeal, mail or deliver one NOD copy to the C.B.O.E. (contact info above) and keep second NOD copy for your records. The deadline to file is July 15th, 2022.

PROPERTY CLASSIFICATION(S)	PROPERTY OWNER'S ESTIMATE OF VALUE	ASSESSOR'S VALUATION	
		ACTUAL VALUE PRIOR TO REVIEW	ACTUAL VALUE AFTER REVIEW
Vacant Land		\$220,000	\$220,000
		<b>\$220,000</b>	<b>\$220,000</b>

By: Gary J. Peterson  
 COUNTY ASSESSOR

06/21/2022  
 DATE

APPEAL DEADLINES: REAL PROPERTY - JULY 15, PERSONAL PROPERTY - JULY 20.

If you disagree with the Assessor's decision, you have the right to appeal to the County Board of Equalization for further consideration, 39-8-106(1)(a), C.R.S.

**APPEAL PROCEDURES**

**County Board of Equalization Hearings will be held from  
July 1 through August 5.**

To appeal the Assessor's decision, complete the Petition to the County Board of Equalization shown below, and mail or deliver a copy of both sides of this form to the County Board of Equalization.

To preserve your appeal rights, your Petition to the County Board of Equalization must be postmarked or delivered on or before **July 15 for real property** and on or before **July 20 for personal property** – after such date, your right to appeal is lost. You may be required to prove that you filed a timely appeal; therefore, we recommend that all correspondence be mailed with proof of mailing.

You will be notified of the date and time scheduled for your hearing. The County Board of Equalization must mail a written decision to you within five business days following the date of the decision. The County Board of Equalization must conclude hearings and render decisions by August 5, § 39-8-107(2), C.R.S. If you do not receive a decision from the County Board of Equalization and you wish to continue your appeal, you must file an appeal with the Board of Assessment Appeals by **September 13**, § 39-2-125(1)(e), C.R.S.

*If the date for filing any report, schedule, claim, tax return, statement, remittance, or other document falls upon a Saturday, Sunday, or legal holiday, it shall be deemed to have been timely filed if filed on the next business day, § 39-1-120(3), C.R.S.*

**PETITION TO COUNTY BOARD OF EQUALIZATION**

**What is your estimate of the property's value as of June 30, 2020?** (Your opinion of value in terms of a specific dollar amount is required for real property pursuant to § 39-8-106(1.5), C.R.S.)

\$ \_\_\_\_\_

**What is the basis for your estimate of value or your reason for requesting a review?** (Please attach additional sheets as necessary and any supporting documentation, i.e., comparable sales, rent roll, original installed cost, appraisal, etc.)

*As documented in our protest, the property should not be reclassified as vacant land.*

**ATTESTATION**

I, the undersigned owner or agent<sup>1</sup> of the property identified above, affirm that the statements contained herein and on any attachments hereto are true and complete.

*[Signature]*  
\_\_\_\_\_  
Signature  
*psachs@paulsachs.com*  
\_\_\_\_\_  
Email Address

*970 876 879 8600*  
\_\_\_\_\_  
Telephone Number

*6/28/22*  
\_\_\_\_\_  
Date

<sup>1</sup> Attach letter of authorization signed by property owner.