

## APPEALS PROCESS

### WHAT ARE THE GROUNDS FOR AN APPEAL?

*An assessment appeal is not a complaint about higher taxes –*

*it is an attempt to prove that your property's*

*estimated market value is either inaccurate or unfair.*

**NOTE: You will not win an appeal because you think your taxes are too high !**

### THE APPEALS PROCESS:

#### STEP-BY-STEP

#### First Things First

2011 is a reappraisal year in the state of Colorado. As such, shortly after May 1, you will receive a Notice of Valuation (NOV) stating the new value placed on your property for ad valorem taxation purposes. Pursuant to Colorado State General Property Tax Law, in defending any value for Ad Valorem Taxation, only sales occurring within a designated time frame may be used. The "data collection period" (also known as the Current Base Year) for tax years 2011 and 2012 would be sales that occurred between June 30, 2008 and June 30, 2010. ***This means that only properties that sold within this time frame may be used as comparable properties to determine a market value!***

**To Appeal, or Not To Appeal...** If you have found a discrepancy in the Assessor's records, please let our office know. Correct and complete assessment records are the first step in assuring that the value placed on your property is, indeed, correct. Very often, by letting our office know that our records don't reflect the actual inventory, an adjustment can be made, and an appeal avoided.

***If, after reviewing your inventory, comparing like-properties, and reviewing sales, you still feel that your property value is too high, an appeal may be in order....***

***Should you choose to appeal in writing, the back of your Notice of Valuation (NOV) is the official Appeal Form. (Additional appeal forms are available on-line. Simply click on the desired link, below.)***

**Procedure and Deadlines:** When you receive your Notice of Valuation (NOV), read it for instructions about deadlines and filing procedures. If they are not clear, call the Assessor's Office for information (719-767-5664). Be sure you understand and follow instructions. A missed deadline or incorrect filing can cause an appeal to be dismissed.

**Informal Review:** While an informal review is not necessary to appeal your property value, it can be beneficial in avoiding an appeal.

Should you wish to speak directly with a member of the Assessor's appraisal staff regarding your value, feel free to phone our office at (719) 767-5664 – **please be patient!** While we make every attempt to answer all calls in a timely fashion, each call we receive is given as much time as necessary to answer all questions.

The purpose of the informal review should be:

- (1) to verify the information on your property record;
- (2) to make sure you understand how your value was estimated;
- (3) to find out if you qualify for any exemptions; and
- (4) to be sure you understand how to file a formal appeal, should you wish.

The staff-member conducting the meeting will review your property records with you and give you information about comparable properties. Present any information you have gathered!

A commitment to a change in value may not be made at the Informal Review, even though you may have uncovered an error. It is possible that a staff appraiser needs to visit your property to determine whether discrepancies or changes to the property warrant a value change. It is also possible that a decision regarding a value change may require further review. If this is so, an Appeal will be filed and a Notice of Determination will be mailed to you by the end of June.

**Filing A Formal Appeal:** Formal Appeals of your Residential Property value may be filed by telephone, Fax, mail, or walk-in, as with other classes of property. Include as much supporting documentation as you can, stating why you believe your value is incorrect.

Books listing Base Year sales in all property classes (Residential, Commercial, Industrial, Vacant Land ) are available for research in our office. Hours are: Monday thru Friday, 8:00 a.m. to 4:00 p.m.

### **IMPORTANT**

- 1 ***Please include ALL of your documentation at the time you file your appeal!***
- 2 ***If you file an appeal in one format, please do not send it again in another format! (For example: if you mail your appeal, please do not FAX it as well!)***

**Pay close attention to the deadline dates! Appeals are accepted after the deadline dates, HOWEVER...your rights to continue the Appeal process may be forfeited, should your appeal not meet the state mandated deadlines.**

**For Real Property:** Appeals begin on **May 1, 2011** and conclude on **June 1, 2011** .

Mailed appeals MUST be postmarked by **June 1, 2011** . Appeals made by FAX, or walk-in MUST be **received** by **June 1, 2011** .

**For Personal Property:** Appeals begin on **June 15, 2011** and conclude on **June 30, 2011** .

Mailed appeals MUST be postmarked by **June 30, 2011** . Appeals made by FAX, or walk-in MUST be received by **June 30, 2011** .

**After Your Appeal Has Been Received** The Assessor will review your appeal, research comparable **Been Received** properties, and make a decision as to whether your property value is correct.

Once a decision has been made, the Assessor will mail a Notice of Determination (NOD) to you. If you are now satisfied with your property valuation, the process ends there.

If, however, you are not satisfied with the Assessor's decision, you may appeal to the County Board of Equalization (CBOE).

The CBOE will then render its decision. If you are now satisfied, the process ends there. **(NOTE: Supporting documentation must be submitted at each level of appeal.)**

If not, you have three (3) options:

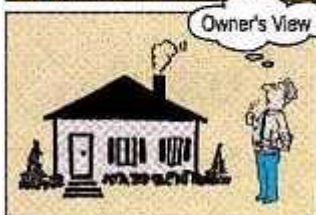
- (1) You may appeal to the Board of Assessment Appeals (BAA);
- (2) You may go to District Court; or
- (3) You may go to Arbitration if you are satisfied with the decision rendered by either the BAA or District Court, the process ends there.

If, however, you are not satisfied with the decision rendered by either the BAA or District Court, you may then appeal to the Court of Appeals and beyond that, to the Supreme Court.

Decisions reached through Arbitration are final and not subject to review.

In any case, **there is no presumption in favor of the Assessor's value being correct; therefore, the Assessor and taxpayer are on an equal playing field. (1992 Tabor 8c)**

**LET'S SOLVE THE MYTH!**



The Assessor **must** consider any information presented by the taxpayer in determining whether an adjustment in value is warranted.

**Properties Other Than Residential:**

For classifications other than residential, such as: Agriculture, Commercial, Industrial, or Vacant Land, the three approaches to value can be used. They are Income, Cost, and Market. Please feel free to contact the Assessor's Office for more clarification and assistance on how to research values on these types of properties.