

## **BOARD OF EQUALIZATION APPEAL AND HEARING PROCESS**

### **Summary:**

Taxpayers, or their authorized representatives, may protest the Cheyenne County Assessor's determination of the value of their property by written petition. The Board of County Commissioners annually appoints independent referees, experienced in property valuation, to conduct hearings with taxpayers and the Assessor. At said hearings, the two parties present evidence as to the value of the subject property. The referees then make findings and submit recommendations to the Commissioners, sitting as the Board of Equalization, who take final action.

### **How to Petition the Board of Equalization:**

If a taxpayer is not satisfied with the County Assessor's decision of value as reflected in the Notice of Determination, he may **appeal to the Board of Equalization by completing the back of the Notice of Determination and submitting it by mail, fax, or in person by the Deadline** to the:

**Clerk to the Board  
Cheyenne County Board of Equalization  
51 South 1st  
PO Box 567  
Cheyenne Wells, CO 80810**

**Telephone: (719) 767-5872**

When completing the notice, be sure to **include your first and second preferences for a weekday hearing during the month of July, as well as your desire for a morning or afternoon hearing.**

Because of the volume of appeals to be considered within the statutory deadline to complete the Board of Equalization process, **hearings cannot be rescheduled once established. Early submittal of your petition is recommended in order to attempt to accommodate the scheduling of your appeal on the requested hearing date.** Space has also been provided on the Notice for you to supply the Clerk's office with a daytime telephone number, and to inform this office if your mailing address has changed. **Colorado law requires the petitioner to state his opinion of value in terms of a specific dollar amount.** Remember to also sign and date the appeal. **(Only written appeals can be accepted.)**

**You will be notified by hearing letter of the date, time and location set for the hearing by the Clerk's office.**

**If you have questions concerning your hearing, please contact the Clerk's office. Having your property schedule number readily available will assist staff in locating your petition.**

### **Deadlines to File Petitions:**

To preserve your right to appeal, the **Notice of Determination must be postmarked, hand delivered, or faxed to the Clerk to the Board on or before July 15th for real property (land and buildings) and July 20th for personal property (furnishings, machinery and equipment)**. Early submittal of your **Petition** is encouraged to assist the Clerk's office in scheduling your hearing on a date you will be available.

### **If You are Unable to be Present at Your Hearing:**

**You may request a telephone hearing by contacting the Clerk's office in advance of your assigned hearing date.** The referee will then telephone you on your designated hearing date and time. If you are long distance, the referee will contact you by collect call. (Please ensure your telephone service will accept collect and US West provided anonymous call rejection calls.) The call will then be placed on a speaker phone to enable you to participate in the hearing.

**You may submit evidence to be considered in your absence by contacting the Clerk's office in advance of your assigned hearing date.** (Evidence may be submitted by mail, fax or in person.)

**Hearings are still held in the absence of the petitioner.**

### **Evidence:**

**As petitioner, you have the burden to present evidence as to the value of your property.**

### **Examples of evidence:**

- Items that affect value are incorrect on your property record on file with the County Assessor. You have one bath, not two. You have a carport, not a garage. Your home has 1,600, not 2,000 square feet.
- The estimated market value is too high. You have evidence that similar properties have sold for less than the estimated market value of your property.
- The estimated market value of your property is accurate, but inequitable because it is higher than the estimated value of similar properties.

Evidence in support of your position may consist of your own testimony, the testimony of witnesses called to testify, or physical evidence such as pictures, maps, graphs, or other documents. **Two copies** of any physical evidence are required by the parties, one to be provided to the referee to be kept as part of the record as an exhibit, and one for the petitioner and Assessor to exchange. **Evidence may be submitted with the petition, by fax or in person.**

## Hearing Procedures:

All hearings before the referees will be recorded. **The Assessor, or his authorized representative, and you will each have 15 minutes** to present your respective positions. **Please note this time limit will not be extended.** The order of the hearing will begin with you, as petitioner, presenting evidence in support of your protest to the Assessor's valuation of the property in question. The Assessor will then respond and present his/her evidence. The petitioner, Assessor, referee, and legal counsel will have the right to question and cross-examine all persons testifying.

A **Statement of Procedures**, restating the hearing process and evidence requirements, will accompany your hearing letter. Please sign the Statement, bring it with you to the hearing and give it to the referee prior to the start of your hearing. It will be made a part of the permanent record.

## Decisions of the Board of Equalization:

**The findings and recommendations of the referee will be submitted to the Board of Equalization for review and a final written decision will be mailed to you within five business days of the date the decision is rendered.** The County Assessor will also receive a copy of the Decision in order to make the appropriate adjustment or notations in his records.

**If you are satisfied with the Decision of the Board of Equalization, the appeal process has concluded.**

### How to Appeal the Decision of the Board of Equalization:

If you disagree with the Board's decision, you may **select one** of the three following options and **file an appeal within 30 days of the postmark of the Board's Decision:**

**State Board of Assessment Appeals (BAA):** Such hearing is the final hearing at which testimony, exhibits, or any other evidence may be introduced. Further appeal of the BAA's decision is made to the Court of Appeals for review of the record. To obtain the required forms, contact the Board of Assessment Appeals, State Centennial Building, 1313 Sherman Street, Suite 315, Denver, CO 80203, or telephone (303) 866-5880.

**District Court:** New testimony, exhibits, or any other evidence may be introduced at the District Court hearing. If you choose this option, file an appeal with the Clerk of the District Court (telephone (719) 767-5649). Further appeal of the District Court's decision is made to the Court of Appeals for review of the record.

**Binding Arbitration:** In order to pursue arbitration, you must notify the County Board of Equalization of your intent. The arbitrator's decision is final and your right to appeal your current valuation ends. For information on this procedure, contact the Clerk to the Board, PO Box 567, Cheyenne Wells, CO 80810, or telephone (719) 767-5872.