

County Board of Equalization

Appeals and Hearing Process

Property owners, or their authorized representatives, may protest the Cheyenne County Assessor's determination of the value of their property by written petition.

Petitioning the Board of Equalization

If the property owner is not satisfied with the County Assessor's decision 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 to:

Clerk to the Board
Cheyenne County Board of Equalization
51 South 1st
PO Box 567
Cheyenne Wells, CO 80810
Office: (719) 767-5872
Facsimile: (719) 767-5753

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

Due to the volume of appeals to be considered within the statutory deadline in order to complete the Board of Equalization process, hearings cannot be rescheduled once established. In attempt to accommodate the scheduling of the appeal on the requested hearing date, early submittal of the petition is recommended. Space has also been provided on the NOD to supply the Clerk's office with a daytime telephone number, and updated mailing address if it 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 are accepted.

The Clerk's office will notify the property owner by letter, of the hearing date, time, and location set for the hearing.

If you have questions concerning your hearing, please contact the Cheyenne County Board of Equalization's Office (719-767-5872).

Deadlines to Follow Petitions

To preserve the right to appeal, the Notice of Determination must be POSTMARKED, HAND DELIVERED, OR FAXED to the Board of Equalization on or before **July 15th** for real property (land and buildings) and on or before **July 20th** for personal property (furnishing, machinery and equipment).

Early submission of the petition is encouraged to assist the office in scheduling the hearing on an available date.

If the property owner is unable to attend the hearing:

- A request may be made for a telephone hearing by contacting the Board of Equalization's Office in advance of the assigned hearing date.
- Property owner's evidence may be submitted in his absence by contacting the Board of Equalization's Office in advance of the assigned hearing date. Evidence may be submitted by mail, fax, or in person.

HEARINGS ARE STILL HELD IN THE ABSENCE OF THE PETITIONER.

The petitioner has the burden of presenting evidence as to the value of the property.

Examples of Evidence:

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

Evidence may also consist of the property owner's 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 board (kept as an exhibit as part of the record)
- One for the petitioner and Assessor to exchange

Hearing Procedures

- All hearings before the Board of Equalization will be recorded.
- The Assessor, or his authorized representative, and the petitioner will each be given time to present their respective positions.
- The order of the hearing will begin with the petitioner presenting evidence in support of the protest to the Assessor's valuation of the property in question.
- The Assessor then responds and presents his evidence. The petitioner, Assessor, Board, and legal counsel will have the right to question and cross-examine all persons testifying.

Decisions of the Board of Equalization

The Board of Equalization's final decision will be mailed to the petitioner within five business days of the date the decision was rendered. The County Assessor will also receive a copy of the decision in order to make the appropriate adjustment or notations in his records.

Proceedings

If the petitioner is satisfied with the decision of the Board of Equalization, the appeal process has concluded.

If the petitioner disagrees with the Board of Equalization's decision, he 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. Required forms may be obtained from:

Board of Assessment Appeals
State Centennial Building
1313 Sherman Street, Suite 315
Denver, CO 80203
Office: 303-866-5880

District Court

New testimony, exhibits, or any other evidence may be introduced at the District Court hearing. To proceed with this option, file an appeal with the Clerk of the District Court.

Office: (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, the petitioner must notify the County Board of Equalization of his intent. The arbitrator's decision is final and the right to appeal the current valuation ends. For further information, please contact:

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