

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, and mail or deliver a copy of both sides of this form to the County Board of Equalization. To preserve your right to appeal, your appeal must be **POSTMARKED OR DELIVERED ON OR BEFORE JULY 15 FOR REAL PROPERTY AND JULY 20 FOR PERSONAL PROPERTY** – after such date, your right to appeal is lost.

NOTIFICATION OF HEARING:

You will be notified of the time and place scheduled for your hearing.

**PLEASE REFER TO THE FRONT SIDE OF THIS FORM
FOR THE ADDRESS OF YOUR COUNTY BOARD OF EQUALIZATION.**

PETITION TO THE COUNTY BOARD OF EQUALIZATION

In the space below, please explain why you disagree with the Assessor's determination.

IN ACCORDANCE WITH 39-8-106(1.5), C.R.S., IF YOUR APPEAL INVOLVES REAL PROPERTY, YOU MUST STATE YOUR OPINION OF VALUE IN TERMS OF A SPECIFIC DOLLAR AMOUNT. Attach additional documents as necessary.
PETITIONER'S ESTIMATE OF VALUE: \$ _____

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.)

SIGNATURE OF PETITIONER

DATE

COUNTY BOARD OF EQUALIZATION'S DETERMINATION:

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 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.

TAXPAYER RIGHTS FOR FURTHER APPEALS:

If you are dissatisfied with the County Board of Equalization's decision and you wish to continue your appeal, you must appeal within thirty days of the County Board of Equalization's written decision to ONE of the following:

Board of Assessment Appeals (BAA)

1313 Sherman Street, Room 315, Denver, Colorado 80203, (303) 866-5880

www.dola.colorado.gov/baa.

District Court:

Contact the district court in the county where the property is located.

See your local phone book for the address and telephone number.

Arbitration:

For a list of arbitrators, contact the County Commissioners at the address provided on the front side of this form for the County Board of Equalization.

TO PRESERVE YOUR APPEAL RIGHTS, YOU MAY BE REQUIRED TO PROVE THAT YOU FILED A TIMELY APPEAL; THEREFORE, WE RECOMMEND ALL CORRESPONDENCE BE MAILED WITH PROOF OF MAILING.

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.