

## **2024 COUNTY BOARD OF EQUALIZATION (“CBOE”) APPEAL AND HEARING PROCESS**

**BEFORE YOU APPEAL, CHECK COMPARABLE DATA HERE**

**El Paso County Assessor Website: <https://property.spatalest.com/co/elpaso/#/>**

### **Summary:**

**Taxpayers, or their authorized representatives, may protest the El Paso County Assessor’s determination of value by July 15, 2024 for real property and July 22, 2024 for personal property. In accord with Resolution No. 16-389 and C.R.S. § 39-8-107, hearings will be conducted by independent referees duly appointed by the El Paso County Board of Equalization (CBOE). Hearings on appeals will begin after the July 4<sup>th</sup> holiday and continue through August 5, 2024, Monday through Thursday as needed. The Assessor and Petitioner will each have 10 minutes to present their respective positions and present evidence relating to value. Petitioners must appear in person for the hearing. If you are unable to attend your hearing in person, or require an accommodation, please call 719-520-6430. The finding(s) and recommendation(s) of the Referee will be the final action of the CBOE. The final written decision will be emailed (if provided) or mailed to the Petitioner within five business days of the date the decision is rendered. If the Petitioner disagrees with that decision, the Petitioner may seek relief from the State Board of Assessment Appeals, through the District Courts, or through the binding arbitration process.**

### **How to Petition the County Board of Equalization (CBOE):**

**Taxpayers dissatisfied with the County Assessor's decision of value as reflected in the Notice of Determination may appeal to the CBOE by completing the back of the Notice of Determination and either transmitting the appeal on-line, submitting it by mail, or in person by the deadline to the:**

**El Paso County Clerk & Recorder  
Clerk to the Board of Equalization  
1675 W. Garden of the Gods Road, Suite 2201  
Colorado Springs, CO 80907**

**Mailing Address:  
P.O. Box 2007  
Colorado Springs, CO 80901-2007**

**Telephone: (719) 520-6430**

**On-line Appeal:**

**Please refer to the link on the back of your Notice of Determination or call 719-520-6430.**

**Inquiries also may be directed to [boeappeals@elpasoco.com](mailto:boeappeals@elpasoco.com)**

**When completing the notice, include your first and second preference for a weekday hearing (Monday through Thursday only) between July 8<sup>th</sup> and August 5<sup>th</sup>, as well as**

your preference for a morning or afternoon hearing. If the appeal is filed without a hearing preference, it will be scheduled for referee consideration on a day assigned by our office to take place when time permits. Hearings cannot be rescheduled.

Early submittal of your appeal is recommended. 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/her opinion of value in terms of a specific dollar amount. Remember to sign and date the appeal. A hearing letter will be emailed (if provided) or mailed to notify the petitioner of the date, time, and location set for the hearing by the Clerk's office. If you have questions concerning your hearing, please contact staff at (719) 520-6430. Having your property schedule number readily available will assist staff in locating your appeal.

### **Deadlines to File Appeals:**

To preserve your right to appeal, the Notice of Determination must be postmarked, delivered, transmitted, or faxed to the Clerk's Office **on or before July 15<sup>th</sup> for real property (residential, commercial, and vacant land) and July 22<sup>nd</sup> for business personal property (business furniture, fixtures, machinery, and equipment)**. Early submittal is encouraged to assist the Clerk's office in scheduling your appeal on a date you will be available.

### **If You Require Accommodations for the Hearing:**

If you are unable to attend a hearing in person, or require an accommodation, please contact the Clerk's office at 719-520-6430.

### **Evidence:**

The Petitioner has the burden to present evidence as to the value of his/her property. Evidence may be submitted with the appeal or separately by mail, email, or in person. Note: The Referee does not automatically receive documentation that may have been provided to the Assessor in an earlier appeal or protest process.

#### **Examples of evidence:**

- Colorado State Statute 39-1-104(10.2)(d) allows that the data-gathering period used to estimate the value of property for 2023 & 2024 value **shall be the 18-month period running from January 1, 2021 through June 30, 2022. Only market data in the above-mentioned timeframe is permitted by law;**
- Items that affect value are incorrect on your property record on file with the County Assessor. Example: You have one bath, not two. You have a carport, not a garage. The total square footage of your home is 1,600 square feet, not 2,000 square feet;
- Contractor estimates of costs to repair building or land defects;
- Income data;
- Letters or documents from government agencies and/or experts regarding development limitations;
- Deeds describing easements that impact value;
- Independent appraisals;
- Photographs of features or conditions that you believe diminish your property's market value;

Evidence 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, and the other for the Petitioner and Assessor to exchange.

### **Hearing Procedures:**

Referee hearings may be recorded. The Assessor (or authorized representative) and Petitioner (or authorized representative) will each have 10 minutes to present their respective positions. This time limit will not be extended. The order of the hearing is as follows: the Petitioner will first present evidence in support of the protest to the Assessor's valuation of the property in question (10 min. max). Next, the Assessor will respond and present evidence (10 min. max.). The Petitioner, Assessor, and Referee 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 the scheduled hearing letter. Petitioners sign the Statement, bring it to the hearing and give it to the Referee prior to the start of the hearing. It will be made part of the record.

### **Decisions of the County Board of Equalization (CBOE):**

In accordance with C.R.S. §39-8-102 and Board Resolution No. 16-389, the finding(s) and recommendation(s) of the CBOE Referee is the final action of the CBOE. The written decision will be emailed or mailed to the Petitioner within five business days of the hearing. The County Assessor will also receive a copy of the decision in order to make the appropriate adjustment or notations in his records. If the Petitioner is satisfied with the decision, the appeal process has concluded.

### **How to Appeal the Decision of the County Board of Equalization (CBOE):**

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

State Board of Assessment Appeals (BAA): The BAA is the state board charged with hearing appeals regarding property valuation as the basis for the payment of property taxes. A hearing before the BAA is the final hearing at which testimony, exhibits, or any other evidence may be introduced. Appeal of the BAA's decision would be made to the Court of Appeals. To obtain the forms, rules, and procedures required to petition the BAA for review, contact the Board of Assessment Appeals, 1313 Sherman Street, Suite 315, Denver, Colorado 80203, email: [baa@state.co.us](mailto:baa@state.co.us) or telephone (303) 864-7710.

Taxpayers who appeal to the (BAA) for rent-producing commercial real property are obligated to provide the Board of Equalization (not the BAA) two years of rental income, tenant reimbursements, itemized expenses, and rent roll data which includes the name of any tenants, the address, unit, or suite number of the subject property, lease start and end dates, option terms, base rent, square footage leased, and vacant space pursuant to 39-8-107(5)(a)(I), C.R.S. within 90 days of filing the BAA appeal.

District Court: New testimony, exhibits, or any other evidence may be introduced at the District Court hearing. If you choose this option, file your appeal with the Clerk of the Fourth Judicial District Court, 270 S. Tejon Street, Colorado Springs, Colorado 80903, or

telephone (719) 452-5000. Further appeal of the District Court's decision would be made to the Court of Appeals.

**Binding Arbitration:** Your third choice to appeal the decision of the CBOE is binding arbitration pursuant to C.R.S. §39-8-108.5. You must notify the County Board of Equalization of your intent in writing. The arbitrator's decision is final, and you would have no further right to appeal. To notify the CBOE that you would like arbitration, and to obtain information on arbitration procedures, contact the Clerk to the Board of Equalization (Clerk & Recorder's Office), 1675 W. Garden of the Gods Road, Suite 2201, Colorado Springs, Colorado 80907, or telephone (719) 520-6430.