

# The Protest/Appeals Process

## What are the grounds for a protest?

- A protest is an opportunity to prove that your property's estimated value is inaccurate. Reasons for a protest might include: Items that affect value are incorrect on your property record. You have an unfinished basement, not finished. 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.

If the assessor's record of acreage or square footage of land is incorrect, a protest should be filed. Employees of the Assessor's office will do anything within their means to help you get the information you need for a protest. Please view them as an ally, not an adversary.

If you think your value is correct, but your taxes are too high, this is an issue you must take up with the officials who determine budgets for each taxing authority. Taxes can not be protested through the Assessor's office.

## STEP-BY-STEP

### Protest Procedures

1. Prepare. Find your property identification number on your assessment notice. Use this number to view or obtain a copy of your property record from the Assessor's Office.
2. Review the facts on the property record. Is the architectural style correctly stated? If not a recent photo of your home will help correct the information. Check the living area of your home, the size of your lot, the presence or absence of a garage or finished basement, the construction materials, the condition and so on.
3. Gather as much information as you can on similar properties in your neighborhood.
4. Use the addresses of comparable properties to review their property record forms, which will include actual values. Compare the features of these properties to the features of yours. If there are differences, the values of the properties may be different.
5. If you are protesting the value of your business personal property, please see Personal Property Protests farther down in this document for the applicable date.

## Protests by Mail:

If you choose to mail a written protest, you may elect to complete the protest form located on the lower half of your Notice of Valuation. To preserve the right to protest, the real property protest must be postmarked not later than June 1. If the date for filing a protest falls on a Saturday, Sunday, or legal holiday, the protest is deemed to have been timely if filed on the next business day.

## **Protests by Fax:**

A written protest may also be faxed to our office. Use the protest form located on the lower half of your Notice of Valuation, complete, sign and fax to 303-582-3086. To preserve your right to protest, your faxed protest must be received in our office no later than 5:00 P.M. on June 1. If you are faxing your protest on June 1, be sure to allow enough time in the event that others are also faxing their protests at the last minute. We will not accept any protest time-stamped after 5:00 p.m. on that date.

## **Protests in Person:**

If you wish to protest in person, please call the Assessor's office at 303-582-5451 to set an appointment. While we make every effort to accommodate walk-in appointments, we have a limited staff and cannot guarantee that an appraiser will be able to see you quickly without an appointment. We recommend that you make your appointment early in the protest period to avoid crowds at the end of the month. Written protests may be presented in person no later than 5:00 p.m. on June 1.

The appraiser conducting your meeting will probably review your property record with you and may give you information about comparable properties. Present any information you have gathered. The appraiser will not commit to a change in value at this meeting, even though you may have uncovered an error or the assessment appears to be inequitable.

## **Personal Property Protests:**

Personal property Notices of Valuation are mailed no later than June 15. The Assessor conducts hearings on personal property valuation protests beginning June 15 and continuing through July 5. Protest procedures are identical to procedures for real property protests, although the dates are different. Written personal property protests must be postmarked on or before July 2nd. Faxed and hand delivered written protests will be accepted through 5 p.m., July 5.

## **Assessors Determination:**

The Assessor must make a decision and mail a Notice of Determination (NOD) to you before the last regular working day in June.

## **Appealing the Assessor's Decision:**

If you disagree with the Assessor's determination, you can file a written appeal with the County Board of Equalization (CBOE) on or before July 15 for real property and on or before July 20 for personal property. The CBOE schedules and completes their hearings before August 5. The board must notify you in writing within five business days after their decision is made.

If you are satisfied with the CBOE decision, the process ends there.

If not there are three options:

Go to binding Arbitration,

Appeal to the Board of Assessment Appeals (BAA), or

Go to District Court

You must appeal within 30 days of the CBOE decision.

If you choose Arbitration after the CBOE decision, the decision reached at Arbitration is final and not subject to review.

If you are satisfied with the decision rendered by either the BAA or District Court, the process ends there. If, however, the decision rendered by either the BAA or District Court is unsatisfactory, you may then appeal to the Court of Appeals within 30 days of the BAA decision or 45 days of a District Court decision. The only appeal beyond that is to the Colorado Supreme Court.