Base Period Example
"This Sale, Not That Sale"

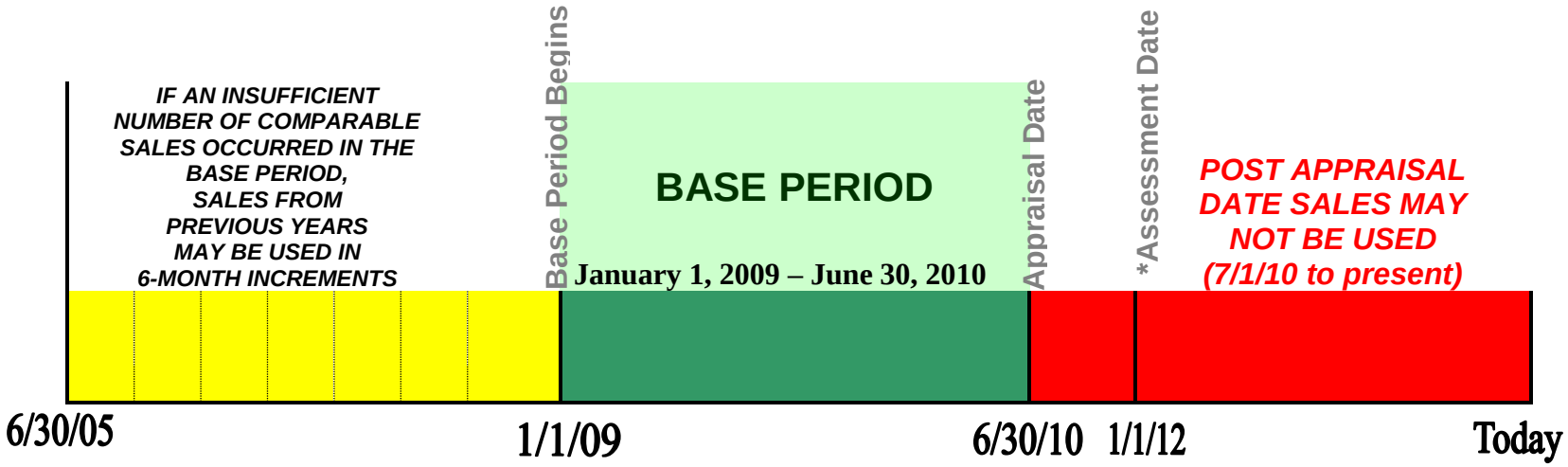
It's important for you to understand the base period that applies to your valuation appeal with the Board of Assessment Appeals.

Colorado law limits the time period that can be used in considering comparable sales to derive a value for a property. This time period is known as the "base period" or the "data gathering period". Sales of comparable properties that occur after the end of the base period cannot be considered.

For example, if you dispute the value placed upon your property by the county during the year 2012, the only comparable sales you can use to derive the value of your property are sales that occurred from January 1, 2009 through June 30, 2010, unless a contract for the subject property was executed before this date. If insufficient data is available, you may be able to use comparable sales that occurred before January 1, 2009, but you cannot use comparable sales that occurred after June 30, 2010. Also, for purposes of this example, your property is valued based on its condition as of January 1, 2012.

If you have questions about the specific base period that applies to your appeal, you should contact your county assessor's office.

BASE PERIOD CHART
TAX YEAR 2012



* Values are based on condition and level of property completion as of the January 1 Assessment Date.

This document is not intended to be an exhaustive explanation of Colorado law. It is intended to be informative, but it is not legal advice. Please understand that the Board of Assessment Appeals cannot provide legal advice.