

STATE OF COLORADO



DEPARTMENT OF LOCAL AFFAIRS
BOARD OF ASSESSMENT APPEALS

1313 Sherman Street, Suite 315
Denver, CO 80203
Phone: (303) 866-5880
FAX: (303) 866-4485
TDD: (303) 866-5300
www.dola.colorado.gov/baa

Dear Petitioner,

This letter serves as an introduction to the Board of Assessment Appeals (BAA) and the appeal process. You are strongly encouraged to read the Board's *Procedures of Practice and Procedures of Review* (commonly referred to as the "Rules"), as well as the *Instructions for Taxpayers*, prior to filing your appeal. When filing and pursuing your appeal, it is necessary to comply with all Rules of the Board.

The rules and forms necessary to file an appeal with the BAA are enclosed if you received this letter by mail; they are also available online at <http://www.dola.Colorado.gov/baa>.

Filing an Appeal:

1. Complete the form entitled Petition to State Board of Assessment Appeals and assemble the required attachments.
2. Make five (5) copies of the Petition form and all attachments to be distributed as follows:
 - 1 copy For your file
 - 1 copy To be mailed/delivered to the opposing party (the County Board of Equalization **or** the County Board of Commissioners **or** the State Property Tax Administrator)
 - 3 copies plus
the **original** To be mailed/delivered to the Board of Assessment Appeals at
1313 Sherman Street, Room 315, Denver, CO 80203
3. The appeal process is time sensitive. **You must mail/deliver your Petition forms within 30 days from the date of the decision you are appealing** (or 30 days from the date the decision was postmarked – include copies of the envelope) to the parties designated above.
4. The Board accepts faxed filings at (303) 866-4485. If you wish to fax your Petition, you may fax only one copy and then follow-up the fax by mailing the original and two copies.
5. A confirmation receipt will be mailed to you as soon as your petition information is entered into our system and assigned a docket number. Please reference the docket number when making inquiries regarding your appeal.

While this letter is intended to be informative, it does not replace the advice of an attorney.

Preparing for Hearing:

1. The Board hears appeals on individual property values assessed by 64 County Boards of Equalization and Boards of County Commissioners. The Board also hears appeals on decisions of the State Property Tax Administrator regarding abatements, exemptions and state assessed properties. As such, it **may** take up to 18 months before your appeal is heard. In order to avoid scheduling conflicts, please submit your dates of unavailability **in writing** to the Board of Assessment Appeals.
2. At least 30 days prior to hearing, you will receive a Notice of Hearing that provides the date and time of your hearing, as well as the deadline for submitting exhibits. As set forth in Board Rule 11, your **exhibits** must be received by the Board and the opposing party **10 business days prior to hearing**.
3. Exhibits play an integral part in supporting your requested value. Exhibits may include such items as photographs showing property damage or disrepair, contractor cost estimates for repair or replacement or data pertaining to comparable sales. If you plan to submit an independent appraisal, please note that the appraiser must be available (by telephone or in person) at the date and time of your hearing to testify and/or be cross-examined, unless the opposing party agrees to accept the appraisal and waives its right to cross-examine the appraiser.
4. As with any documentation submitted in connection with your appeal, four copies of the exhibits must be submitted to the Board and one copy of the exhibits must be submitted to the opposing party. If you feel that a videotape would be helpful to prove your case, please submit one copy of the video to the Board and one copy to the opposing party.
5. If you decide that you do not want to pursue your appeal, kindly notify the Board and the opposing party (in writing) that you wish to withdraw your appeal.
6. If you reach an agreement with the opposing party prior to hearing, please call us at (303) 866-5880 so that we may vacate your hearing date. Do not send in a withdrawal letter if you reach an agreement with the opposing party. The opposing party will draft a Stipulation for your signature, which will then be sent on to the Board.

Conduct of Hearing

For a complete description of how hearings are conducted at the Board of Assessment Appeals, please refer to the sheet entitled ***Instructions for Taxpayers***.

We hope that the information contained herein is useful. Again, all of the Board's rules, instructions and forms are available at <http://www.dola.Colorado.gov/baa>. If you have any additional questions, please do not hesitate to contact the Board of Assessment Appeals at (303) 866-5880.

Sincerely,

Administrator for the Board