

# Colorado Board of Assessment Appeals



## HELPFUL HINTS

### INSTRUCTIONS FOR TAXPAYERS

#### WHAT TO EXPECT AT YOUR HEARING

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*Dear Taxpayer,*

The information in this brochure is offered to help you understand what to expect at your hearing.

Hearings before the Board of Assessment Appeals are formal legal proceedings, similar to court room trials. The proceedings are adversarial in nature. You are the “Petitioner”. The County is the “Respondent”. The County will be represented by an attorney at the hearing. The hearings are recorded. All witnesses are required to provide sworn testimony under oath. All witnesses are subject to cross-examination by the opposing party.

Typically, your appeal will be heard by two Board Members. It is acceptable to address the Board Members by their title and last name (for example, “Board Member Smith”).

The Board's scheduling is very tight. **The time specified in your Notice of Hearing is the total time you will be allowed before the Board.** For instance, if the time allocated is 30 minutes per side, you must complete your opening statement, direct testimony, cross-examination, and closing statement in that 30 minutes.

A description of each phase of the hearing and an estimated time for each phase based on a one-hour hearing (30 minutes for the Petitioner and 30 minutes for the Respondent) is outlined in this brochure.

We hope this information helps you understand what to expect at your hearing.

## OTHER USEFUL RESOURCES:

The following additional resources are available on the Board’s website or by calling the Board:

- What to Expect at Your Hearing (Video)
- Dos and Don’ts for Residential Appeals (Brochure)
- Document Exchange Requirement AKA “How NOT to Lose Your Appeal” (Brochure)
- The County’s Evidence “That’s NOT What They Said Before” (Brochure)
- BAA Hearings — Lawyer Required???? “This Kind of Feels Like an Episode of Perry Mason” (Brochure)
- Base Period Example “This Sale, NOT that Sale” (Brochure)
- Understanding Property Taxes in Colorado (Brochure)
- County Assessor Phone Numbers (Brochure)



### - OPENING STATEMENT -

Estimated time: 2-3 minutes

The Petitioner is allowed to present an opening statement first, followed by the Respondent. The opening statement may be waived by either side, but it is not recommended unless you anticipate that you will have extensive direct testimony or cross-examination and want to save this time for those phases. These statements can be very helpful in establishing the pertinent issues for the Board Members.

**In your opening statement, please give a general description of the property.** For example:

"This property is a two-story, frame residence with approximately 1,800 square feet of finished area located in the Sage Hills subdivision of Arvada."

**Then make a brief statement of the reason(s) you believe your assessment to be incorrect.** These statements should be very general in nature:

"I do not agree that the sales used by the assessor are the best available for comparison to my property. I have other sales which I believe better demonstrate the value."

"I believe the assessor has not properly considered the deficiencies in my property."

### - PETITIONER'S DIRECT TESTIMONY -

(Under Oath) - Estimated time: 15 minutes

In this phase, **you will present all evidence** which supports your appeal. You may call witnesses to testify, and you may present exhibits to the Board. Each witness will be sworn in by the Chairperson before beginning their testimony. If you are the only witness, you will give your testimony in the form of a statement. If you call other witnesses, they may also make a statement or you may illicit their testimony through questioning.

**Before you conclude your case, any exhibits (documents) that you want the Board to consider must be admitted into the record for them to be considered by the Board. You must request that the Chairperson admit them:**

"Madam Chair, I request that Petitioner's Exhibits A through C be admitted to the record."

The Chairperson will ask the Respondent if there are any objections. If there are, the Respondent will explain the reason(s) for the objection, and you will have an opportunity to respond. The Board will then decide whether to sustain (allow) or overrule (disallow) the objection. The exhibits may be admitted in whole or in part, but **only the information that is admitted into evidence will be considered by the Board in making their final decision.**

### - CROSS-EXAMINATION BY RESPONDENT -

Estimated time: 8-10 minutes

In this phase, the Respondent's attorney will ask questions of the Petitioner's witness. This time goes against the time allotted to the Respondent. Responses of the witness should be direct and as brief as possible.

**The witness must not attempt to argue a point or present further testimony.**

### - REDIRECT TESTIMONY BY PETITIONER -

(IF ANY) - Estimated time: 1-2 minutes

You may use this time to clarify any points raised by the Respondent in cross-examination by giving a statement or by asking questions of the witness. **No new subjects or issues should be raised.**

### - RESPONDENT'S DIRECT TESTIMONY -

Estimated time: 15 minutes

In this phase, the **Respondent presents all evidence** in support of its case. The Respondent's witness will be sworn in by the Chairperson, and the Respondent's attorney will ask questions of their witness.

### - CROSS-EXAMINATION BY PETITIONER -

Estimated time: 8-10 minutes

In this phase, you may **ask questions** of the Respondent's witness. **These must be questions. Do not attempt to make statements or present further evidence.** This time goes against your time allocation.

### - REDIRECT TESTIMONY BY RESPONDENT -

(IF ANY) - Estimated time: 1-2 minutes

The Respondent's attorney will question its witness about any subjects or issues that were raised during cross-examination.

### - CLOSING STATEMENTS -

Estimated time: 1-2 minutes

Each party is allowed to present a **summary of the evidence presented.** Legal argument, if any, may also be made. The Petitioner goes first, followed by the Respondent. **No new evidence may be presented, and no new subjects or issues may be raised .**

The Chairperson will then close the hearing.

The Board will attempt to reach a decision within 30 days and will notify both parties in writing.