

# **ADAMS COUNTY BOE FAQs**

## **General**

### **What does the Board of Equalization do?**

The Board of Equalization determines the value of property in Adams County, when there is a question or dispute that is not resolved at the Assessor level.

### **What is the meaning of "equalization?"**

The term "equalization" refers to the valuation of classes of property, collectively; e.g., residential property, commercial property, agricultural property, etc. The values of all similar properties are considered to see if an adjustment is warranted for a specific property.

### **What is the deadline for filing a petition?**

Your petition to the Board of Equalization may be hand delivered or postmarked no later than September 15.

## **Hearings**

### **How do I schedule a hearing?**

If you have filed a timely petition, the BOE Coordinator will schedule your hearing. You will receive a Notice of Hearing via U.S. Mail or email with the date, time and place of your hearing. If you provided an email address on your petition, you will be emailed your Notice of Hearing at the time your hearing is scheduled.

### **Do I have a choice of date or time?**

No. Hearings are scheduled by the BOE Coordinator as the petitions are received and due to the high volume of appeals and statutory time restraints, petitioners must adhere to their scheduled time. Hearings will be scheduled during normal business hours, Monday through Friday, 8:00 a.m. to 4:30 p.m.

### **May I reschedule my hearing?**

No. Due to the high volume of appeals and the short window of time allowed for Board of Equalization hearings by statute, your hearing cannot be rescheduled.

### **What if I cannot attend my hearing at the scheduled date and/or time?**

If you cannot attend your scheduled hearing by telephone conference you have the option of designating someone to represent you at the hearing by submitting a Letter of Agency to the BOE. All Letters of Agency must be received by the BOE Coordinator at least two days prior to the scheduled hearing date. An attorney licensed to practice in the State of Colorado, does not need a letter of agency.

If you cannot attend your scheduled hearing via telephone conference and you will not have a designated representative appear at the hearing for you, the hearing will go on in your absence and any evidence you submitted will be reviewed and considered by the hearing officer(s) when making their decision. Any evidence you wish to be considered

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<http://www.adcogov.org/board-equalization>  
or contact the BOE Coordinator at 720-523-6105.**

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that you will not bring into your hearing must be received by the BOE Coordinator at least two days prior to the scheduled hearing date.

## **Can evidence be brought on the day of the hearing?**

No. All evidence you wish to use at hearing must be submitted to the BOE Coordinator at least three days prior to your hearing date. You will receive information on how to submit your evidence.

## **Will it cost me anything to have a hearing?**

No. There is no out-of-pocket cost to have a hearing. Hearing costs are paid by the County as part of their annual budget. However, any costs you choose to incur in the process of obtaining evidence or hiring representation and/or an appraiser will be your own.

## **Where will my hearing be held?**

Hearings will be held via telephone conference.

## **Are the hearings held in a courtroom?**

No. Hearings are held via telephone conference.

## **What are the qualifications of the hearing officers?**

The hearing officers have many years of experience as appraisers, realtors, and/or attorneys specializing in real estate law.

## **Do I need an attorney?**

You are not required to have an attorney. The Assessor's office will not have an attorney present at the hearing.

## **Will I automatically lose if I'm not there, and I don't have a representative?**

No. Any evidence you have submitted to the Board of Equalization will be given full consideration by the hearing officer(s). You are not required to appear at the hearing.

## **What happens at the hearing?**

The hearing officer(s) will determine which party presents their case first. The Assessor's representative will present his/her case and then you will present your case (or vice versa). The hearing officer(s) may ask questions and each party may ask questions of each other as time allows. The hearing officer(s) will ensure each party has equal time to present a case.

## **How long is a hearing?**

Hearings are scheduled for 20 minutes. You will have half the allotted time to present your case.

## **May I bring a witness?**

Yes. You may bring as many witnesses as you wish, as long as total testimony does not exceed the time allowed for your case presentation.

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## **What kind of evidence do I need to present?**

Any kind of information that you feel will support the reduction in value that you are requesting. You may include materials such as: reports, comparable properties, appraisals, etc.

## **May I use the same evidence I submitted with my original protest at the Assessor level?**

Yes. But the Board of Equalization is not affiliated with the Assessor's Office and any information you submitted with your original protest to the Assessor's Office will need to be resubmitted with your Board of Equalization appeal.

## **Why does the Assessor's representative sometimes bring different evidence than the evidence that was noted on the Notice of Determination?**

While reviewing your case for the Board of Equalization hearing, the Assessor's representative may come across evidence that he/she considers to be more representative of your property. You may also bring evidence that is different from, or in addition to, the evidence you presented for your original protest to the Assessor.

## **How do I get a copy of the information the Assessor's representative plans to present at my hearing?**

All petitioners can request data supporting the Assessor's valuation from the Assessor's office. For more information, contact the Assessor's Office at 720-523-6038 or to request this data email [assessor@adcogov.org](mailto:assessor@adcogov.org).

## **What if I would like to request an Administrative Denial?**

Requests for an administrative denial must be made in writing and received by the BOE Coordinator at least two days prior to the scheduled hearing date.

## **What if I would like to withdraw my appeal?**

Requests to withdraw an appeal need to be made in writing. You may request to withdraw your appeal anytime before your hearing.

## **What if I would like to try to reach a stipulation or agreement on my appeal?**

If you would like to try to reach an agreement or stipulation on your appeal please contact the Assessor's Office at 720-523-6038 and ask to speak to the Assessor's representative assigned to your property. Stipulations will be accepted up to the date and time of your scheduled hearing.

## **Are hearings recorded?**

No, because it is unnecessary to do so. If you decide to appeal the decision of the Board of Equalization, the ensuing hearing will be what is called a "de novo" hearing. That means you start all over again, and you may present new evidence. You will not be appealing anything that was said or done at the previous hearing.

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## **Can the value of my property actually be raised instead of lowered after my Board of Equalization hearing?**

Yes. The Assessor's representative may request an increase in value at your Board of Equalization hearing and may present information supporting that request. If the hearing officer(s) finds in favor of the Assessor's representative, your value can be increased.

## **Decisions and Appeals**

### **Will I receive a decision at the hearing?**

No. Hearing officers do not make decisions. They make written recommendations to the Board of County Commissioners sitting as the Board of Equalization. You will not be told the hearing officer's recommendation at the hearing.

### **When will I receive a decision?**

After all hearings are completed, the findings and recommendations of the hearing officers are presented to the Board of County Commissioners sitting as the Board of Equalization for their approval on or before November 1st. Upon their approval, all decision letters are sent to petitioners, via U.S. Mail or email, within five (5) business days. If you included an email address on your petition, your decision letter will be emailed to you within the same five (5) business day timeframe.

### **May I appeal the decision of the Board of Equalization?**

Yes. You will have the option to select from three different avenues of appeal, as long as you file that appeal within 30 days of the mailing of your decision letter. The mailing date will be printed at the top of your decision letter. You may (1) appeal to the Board of Assessment Appeals, (2) appeal to District Court, or (3) submit to Binding Arbitration.

## **Miscellaneous**

### **I lost my Notice of Determination. How do I file a petition?**

Please contact the Assessor's Office at 720-523-6038 to obtain a copy of your Notice of Determination.

### **What if I would like to discuss the value of my property with someone?**

Please contact the Assessor's Office at 720-523-6038.

### **May I fax my petition?**

No. We are not set up to verify receipt of faxed petitions in writing prior to the deadline for filing. Please file your petition via email, in person or send it via U.S. Mail, Certified Mail is encouraged.