

- **Appeal Procedures:** You may file an appeal to the County Board of Equalization (CBOE) using the form on the **back** of the Assessor's "Notice of Determination". To preserve your right to appeal, the completed form must be filed online, postmarked or delivered to the Board of Equalization, 530 East Main Street, Suite 302, Aspen, Colorado 81611 by the following dates:
 - **Real Property:** July 15th
 - **Personal Property:** July 20th
 - (If either of these dates fall upon a Saturday, Sunday, or legal holiday, it shall be deemed to have been timely filed if filed on the next business day)

- **Due to Pitkin County's Covid-19 response, all hearings will be held virtually, or via conference call for the continued safety of you, our staff, and the community.**

- Options to file an appeal and schedule a hearing:
 - Pitkin County Website – File an Appeal - Schedule a Hearing at: <http://www.meetme.so/pitkincounty>
 - **Hearings must be scheduled at least three days out to allow the assessor's office time to prepare for the hearing**
 - **If an appeal involves several units with similar issues such as condos, etc., block one hour of hearing time.**
 - Email julia.ely@pitkincounty.com or call 970-379-7419 with any issues or questions regarding online filing.
 - Due to the anticipated volume of appeals, petitions will not be accepted through email or telephone.
 - By Mail: 530 East Main Street, Suite 302, Aspen, Colorado 81611
 - Include the following if filing by mail:
 - Telephone number and/or email address best to suited for virtual hearing and notification of the hearing
 - An agent authorization form (if applicable)

- **Notification of Hearing:** You will be notified, in writing, of the date, and time of your appeal (if you have scheduled your hearing online you will be notified both by e-mail and U.S. mail).

- **Format for Hearings on Appeal:** You may virtually appear before the CBOE or you may authorize a representative in your absence. If you choose to authorize a representative, you will need to submit a signed [agent authorization form](#). The hearing may also be scheduled and conducted by conference call (long distance calls will be at the taxpayer's expense). If you choose not to be virtually present you can provide written documentation to the CBOE for consideration.

- CBOE hearings are scheduled for approximately 20 minutes per case and are conducted as follows:
 - The petitioner presents his/her case – 5 minutes
 - The assessor's office produces information to support the basis and amount of the Assessor's valuation of the property – 5 minutes
 - The CBOE will have an opportunity for a question and answer period on testimony and exhibits presented.

- **County Board of Equalization's Determination:**

- After the hearing is concluded, the CBOE must notify the petitioner within five days of making its decision. If the CBOE has appointed a hearing officer, the CBOE must ratify the hearing officer's decisions at a regular or special meeting, and within five working days of these proceedings, notify the petitioner and the assessor of the decision.

- The CBOE shall continue its hearings from time to time until all petitions have been heard, but all such hearings shall be concluded and decisions rendered thereon by the close of business on August 5th.