

## **Taxpayer Rights for Further Appeals:**

If you are not satisfied with the CBOE's decision, you must file an appeal within thirty (30) days of the CBOE's **WRITTEN** decision with **ONE** of the following:

- State Board of Assessment Appeals, 1313 Sherman Street, Room 315, Denver, Colorado 80203 (303) 866-5880
- Pitkin County District Court, 506 East Main Street, Aspen, Colorado 81611 (970) 925-7635)
- Arbitration: Board of Equalization, 530 East Main Street, Suite 302, Aspen, Colorado 81611 **970-379-7419**

**State Board of Assessment Appeals:** (C.R.S. 39-8-108) If the appeal is to the Board of Assessment Appeals, the hearing before the Board of Assessment Appeals shall be the last hearing at which either party may introduce testimony, exhibits, or any other type of evidence.

For further information, or pertinent forms, visit the State Board of Assessment Appeals at the following: Colorado State Board of Assessment Appeals, 1313 Sherman Street, Room 315, Denver, Colorado 80203 (303) 866-5880 or visit their web site at <https://cdola.colorado.gov/assessment-appeals>

**Court of Appeals:** (C.R.S. 39-8-108(2)) If you are dissatisfied with the State Board of Assessment Appeals' decision you can appeal to the Court of Appeals within 30 days of such decision. The record from the hearing before the **State Board of Assessment Appeals** shall be the basis for the court's decision.

**Pitkin County District Court:** Contact your legal counsel.

**Arbitration:** (CRS. 39-8-108(5)). If you choose to go to arbitration you must notify the CBOE of your intent within 30 days of its decision. The arbitrator's decision shall be made in accordance with applicable Colorado property tax laws. Such decision shall be final and not subject to review or appeal to any other authority. The following is the procedure if you select arbitration:

1. [File a Request for Arbitration](#) with the CBOE with the appropriate fee. The following information needs to be included with the petition:
  - Name, mailing address, and daytime telephone number of property owner or representative
  - Property address, legal description of property including schedule number(s), and type of property
  - Issues for arbitration
  - Dates you are available for the arbitration
  - Check for fees made payable to "Pitkin County" must be submitted prior to the hearing:

Residential Real Property	\$ 150.00 advanced deposit (to be held in trust)
Property other than Residential	Amount determined by arbitrator and agreed upon by taxpayer and CBOE

- Signature of property owner, an officer of the company if the property is owned by a corporation or partnership or the taxpayer's representative.
  - Selection of an arbitrator from the qualified list (in the request form) within 45 days of the CBOE's decision.
2. Clerk will contact selected arbitrator. The arbitrator, with the mutual consent of the CBOE, taxpayer, and assessor, will set a time and place for the arbitration hearing, which shall be within 60 days from the date the arbitrator was selected.
  3. Procedure at arbitration hearings shall be informal. Upon agreement of both parties, the proceedings may be confidential and closed to the public. No record of proceedings is required.
  4. The taxpayer and the CBOE shall be entitled to attend personally or with counsel. The taxpayer will have an opportunity to participate in the proceedings including producing information to support his/her contention that the property should be valued differently.

**Additional Documentation/Witnesses:** The arbitrator may issue or cause to be issued subpoenas for the attendance of witnesses and for the production of books, records, documents, and other evidence and shall have the power to administer oaths. Subpoenas so issued must be served upon application to the district court by the taxpayer, the CBOE, or the arbitrator, and enforced in the manner provided by law for the service and enforcement of subpoenas in civil actions.

5. **Arbitration hearings will be conducted virtually or via conference call in 2022**
6. Colorado property tax laws. The arbitrator shall sign and deliver his/her decision to the parties personally or by registered mail within ten days of the hearing. **Such decision shall be final and not subject to review.**

The arbitrator shall include in his decision a determination of who shall be responsible for the fees. The arbitrator may decide that the entire fee shall be paid by the taxpayer or by the CBOE, or that each party shall pay a proportionate share of the fee. All, none or a portion of the fees held in trust may be returned to the taxpayer, depending on the arbitrator's decision.