



CLERK & RECORDER  
BOE COORDINATOR  
(970) 244-1896

P.O. Box 20000 Dept. 5007 • 200 S. Spruce • Grand Junction, CO 81502-5001 • FAX (970) 256-1588

## VALUATION APPEAL PROCESS TO THE MESA COUNTY BOARD OF EQUALIZATION

This is the second step of a statutory process by which you may appeal the valuation of your property as set by the Mesa County Assessor. You completed the first step by appealing to the Assessor during the month of May. The Assessor has either denied your appeal or has adjusted the value but did not give you the complete relief you requested. The filing period for Board of Equalization (BOE) appeals is **July 15** for real property (land and improvements) and **July 20** for personal property (business fixtures such as computers, desks, or equipment).

Your scheduled hearing will be conducted by a duly appointed **Hearing Officer** authorized by the Mesa County BOE to hear your appeal and make recommendations to the Board. You may be represented by an attorney or another person if you so choose. **If you choose an agent to represent you, please provide a signed Affidavit of Authorization to the Hearing Officer.** You have the right to have the Hearing Officer review and consider all relevant evidence and statements, which you submit to support your case. As examples, you should submit comparable sales, cost data, market appraisals, economic market rents and expenses, etc. within the proper time frame in support of your position. Much of this information is available through the Assessor's Office. In the case of residential improved property, only market data may be used.

Depending on the property type, the hearing will occur in the following formats:

- a) **30 Minute** - Format for Residential, Agricultural and Personal Property:
  - ◆ 10 Minutes for the Petitioner to present their side, uninterrupted
  - ◆ 10 Minutes for the Assessor to present their side, uninterrupted.
  - ◆ 10 Minutes for discussion, questions and rebuttals from both parties.
- b) **45 Minute** - Format for more complex properties - Commercial and Industrial:
  - ◆ 15 Minutes for the Petitioner to present their side, uninterrupted
  - ◆ 15 Minutes for the Assessor to present their side, uninterrupted
  - ◆ 15 Minutes for discussion and questions. Hearing officer allocates equal time.

Please be sure to bring all relevant materials and information, including photographs, to the hearing, with **copies for the Hearing Officer, the Assessor, and yourself**. All exhibits become part of the case. If you have more than one appeal, please present them to the Hearing Officer in numerical order.

If you should choose not to appear, your petition and accompanying documentation will be noted in the record and considered as evidence in your behalf and a recommendation rendered to the Board. Within five days of the **Board of Equalization's** decision a determination letter will be mailed to you regarding your appeal. In the event the Board's decision is unfavorable to you, you may appeal to the State Board of Assessment Appeals (C.R.S. 39-2-125), or to the District Court of Mesa County pursuant to C.R.S. 39-8-108. In either case, the appeal must be filed no later than **thirty (30) days from the postmark date of the decision of the Board**. In the unlikely event that you do not receive a determination from the County Board of Equalization, please contact the BOE Coordinator at (970) 244-1896. You must file an appeal with the Board of Assessment Appeals no later than September 4th to maintain your right to appeal.

In lieu of the appeal process, you have the right to submit your case to arbitration, which must be filed no later than **thirty (30) days from the postmark date of the decision of the Board**, per CRS 39-8-108.5. The arbitrator's decision is **final** and not subject to review. All hearings (except arbitration), as well as the final determination, will be recorded. You may obtain a copy of the recording at your expense. Please contact the BOE Coordinator at (970) 244-1896 for copies of recordings.

***Note: All appeal hearings will be held at Mesa County Central Services (MCCS), 200 S. Spruce Street, in Conference Room 040. Please use the Elections entrance on the west side of the building. There is free public parking in front of the building and at the Justice Center to the west.***