

# ASSESSOR'S COMPARABLES AND PETITIONER'S EVIDENCE

The comparables used by the Assessor to set the value of your property are available for pick-up three business days prior to your hearing. The packets are available in the Assessor's Office in the Larimer County Courthouse Offices at 200 W. Oak Street, on the 2nd Floor. For more information on these packets, contact the Assessor's Office directly at 970-498-7050.

**The CBOE is not affiliated with the Assessor's Office.** Any evidence previously submitted by you to or used by the Assessor's Office will **not** automatically be brought forward to the CBOE unless it is noted by you on the Petition to County Board of Equalization that you will use the same information already supplied to the Assessor's Office.

Any new evidence that you wish to submit can be provided at the time the hearing is scheduled or can be brought to the hearing by the petitioner(s). However, if you wish for the Assessor's Office to receive new evidence, **it must be submitted at the time the hearing is scheduled.**

## CONTACT INFORMATION

For administrative questions, contact:

Larimer County Clerk & Recorder  
CBOE Administrative Office  
Phone: 970-498-7838  
Email: CBOEAdmin@larimer.org  
Website: [www.Larimer.org/clerk/recording/boe](http://www.Larimer.org/clerk/recording/boe)

For questions about the assessed value of your property, contact:

Larimer County Assessor  
Phone: 970-498-7050  
Website: [www.larimer.org/assessor](http://www.larimer.org/assessor)



LARIMER COUNTY  
BOARD OF EQUALIZATION

# PROPERTY VALUE APPEAL INFORMATION

CBOE ADMINISTRATIVE OFFICE  
LARIMER COUNTY COURTHOUSE OFFICES  
200 W. OAK STREET, FORT COLLINS, CO



Angela Myers, Larimer County Clerk & Recorder  
200 W. Oak Street, Fort Collins, CO 80521  
(970) 498-7838 • CBOEAdmin@larimer.org  
Hours of Operation: 8:00 a.m. – 5:00 p.m., M-F  
[www.larimer.org/clerk/recording/boe](http://www.larimer.org/clerk/recording/boe)

## IMPORTANT DATES

July 1 thru July 15, 2019  
*Hearings Scheduled*

July 15 thru August 2, 2019  
*Hearings Held*





## WHAT IS THE COUNTY BOARD OF EQUALIZATION?

The County Board of Equalization (CBOE) is tasked with assuring property owners receive just and equalized property value assessments.

The Larimer County Board of County Commissioners appoints a panel of local real estate experts to act as referees and make recommendations on valuation and classification of property to the County Commissioners.

### CBOE ADMINISTRATIVE OFFICE

The administrative office for the County Board of Equalization oversees the scheduling of CBOE hearings, the proper filing of documentation, and serves as a liaison between the CBOE, taxpayer, the Assessor's Office and the County Commissioners. Each member of the CBOE Administrative Office is deputized by the Larimer County Clerk and Recorder and strives to ensure that you, the taxpayer, have full access to the appeal system.

## HOW DO I FILE AN APPEAL FOR REAL OR PERSONAL PROPERTY?

If you choose to appeal to the CBOE, you should provide the following three documents for each appeal. Failure to include these three documents may hinder your ability to schedule a CBOE hearing.

1. Notice(s) of Determination (NOD)
2. Petition(s) to County Board of Equalization (on the back of your NOD). Complete and sign this document.
3. Hearing Request Slip. Complete with your name, agent name (if applicable)\*, schedule/parcel number (which can be found on the front of your NOD), and dates and times that you are unavailable to attend a hearing.

\*A letter from the property owner designating the agent must be submitted with the Hearing Request.

*There are three ways to transmit your appeal(s). The deadlines to submit for all three methods of transmission are:*

*Real Property* – must be postmarked by the USPS, dated and timestamped using email, or delivered in person to our office by 5 p.m., **Monday, July 15, 2019**.

*Personal Property* – must be postmarked by the USPS, dated and timestamped using email, or delivered in person to our office by 5 p.m., **Friday, July 19, 2019**.

### USPS

County Board of Equalization  
PO Box 1280  
Fort Collins, CO 80522

### Email

[cboeadmin@larimer.org](mailto:cboeadmin@larimer.org)

### Deliver in Person

Larimer County Courthouse  
Citizen Information Center  
200 W. Oak Street 1st Floor  
Fort Collins, CO 80521

## HEARING NOTICES

Hearing notices will include the date, time, and location of your hearing and will be delivered according to the method you originally used to submit the documents:

**USPS** – Notice will be mailed to the address on the NOD. Please provide an alternate address if you do not want the notice mailed to the address on your NOD.

**Email** – Notices will be electronically mailed using the originating email address.

**In Person** – Notice will be provided to you at the time of delivery of the documents to our office.

## WHAT SHOULD I EXPECT DURING MY CBOE HEARING?

Your hearing with the CBOE will be comprised of one or two referees appointed by the Board of County Commissioners, a certified appraiser from the Assessor's Office, and you, the taxpayer.

Each hearing will be 15 minutes in length. This allows you, the applicant, to present your evidence for 5 minutes and a representative from the Assessor's Office to present their evidence for 5 minutes, with the remaining time allocated to the referees for deliberation and questions.

## WHEN WILL I RECEIVE THE DECISION OF THE BOARD OF EQUALIZATION?

CBOE recommendations are submitted to the Board of County Commissioners. The Administrative Office will mail decision letters to property owners after the County Commissioners' ruling.

Accompanying each letter will be information regarding further appeal options available to you.