



Frequently Asked Questions (FAQs) Board of Equalization (BOE) Appeals

What does the Board of Equalization (BOE) do?

When there is a question or dispute that is not resolved with an assessor level appeal, a property owner may choose to appeal to the BOE concerning their property value for the current year. The BOE appeal process is only available to a property owner who appealed to the Assessor's Office and received a Notice of Determination (NOD).

If you have lost your NOD, please contact the Assessor's Office at 303-441-3530 to obtain a complete copy of your NOD.

How do I file a petition?

Online:

Using the [online BOE Appeal system](#) is recommended; petitions must be submitted by 11:59 p.m. on Sept. 15.

All agents (property owner representatives/tax agents) must file petitions using the online BOE Appeal system.

Mail:

Property owners may mail (consider certified mail to track your petition) petitions, which must be clearly postmarked no later than Sept. 15. Mail to:

Board of Equalization
P.O. Box 471
Boulder CO 80306

Drop-off:

Property owners may deliver petitions in person Monday-Thursday, 9 a.m. to 4 p.m., to the Boulder County Historic Courthouse, 1325 Pearl St., Boulder, at the first floor information desk, no later than 4 p.m. on Sept. 15.

Note: If Sept. 15 falls on a weekend or on a holiday, the deadline falls to the first business day after Sept. 15.

May I fax or email my petition?

No. Faxed or email petitions are not acceptable or processed. It is recommended you file using the online BOE Appeal system.

Is an email address required?

YES, AN EMAIL ADDRESS IS REQUIRED ON ALL PETITIONS! All BOE notification is done by email.

May I select a date and time for my hearing?

You may only have the option to schedule your hearing when you submit your petition online. Scheduling dates and times fill up quickly. If you choose not to schedule, the hearing will be scheduled for you by the Property Appeals Coordinator. Petitions that were mailed or delivered in person will be scheduled by the Property Appeals Coordinator.

State statute allows only a short window of time in which the entire BOE process must be completed. **Once your hearing is scheduled, it MAY NOT be rescheduled, changed, or postponed.** Hearings may be held September through October, Monday-Friday from 8 a.m. to 4:30 p.m. Hearings are not conducted during evening hours or on weekends.

How do I know when my hearing is scheduled?

Petitions correctly received on or before the deadline will receive a Notice of Hearing (NOH) by email. It will state the date, time, and how to connect to your hearing via **Microsoft Teams or phone call-in option.**

Where will my hearing be held?

ALL HEARINGS ARE VIRTUAL OR PHONE CALL BASED. There are no in-person hearings.

What if I cannot attend my hearing at the scheduled time?

The hearing will be held in your absence. Any evidence that you submit at least three (3) business days prior to your scheduled hearing will be considered by the hearing officer. You also have the option to have someone represent you.

Who may represent me?

Anyone you choose. Who you choose will be called your agent. If you decide to have an agent, a [Letter of Agency \(LOA\) form](#) signed by you, specifying the agent's name, email address, telephone number, mailing address, your account number (R#####), address of your property, and the tax year(s) for which they may represent you, is needed. Email the form to boe@bouldercounty.gov.

What happens at the hearing?

The hearing officer will administer an oath at the start of the hearing. A Boulder County Assessor representative will present the county Assessor's report, then the property owner and/or agent will present their evidence. Each side is given equal time. The hearing officer may ask questions,

rebuttal may be given, or clarifications, as time allows. Time allotted for hearings MAY NOT be changed or extended.

What is the code of conduct for the Board of Equalization hearings?

Professionalism is expected by all parties. Adhere to time limit, keep interruptions to a minimum, and use a moderate tone of voice. Hearing officers may terminate a hearing if code of conduct is broken.

If the County Commissioners sit as the Board of Equalization, why are they not present at the hearings?

Statutory time limits of the appeal period do not permit the Commissioners to attend hearings. They appoint highly qualified hearing officers to preside at the hearings and to make recommendations to the Board.

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. The hearing officers are independent contractors, not employees of Boulder County.

May I skip (WAIVE) the Board of Equalization hearing and appeal directly to the State Board of Assessment Appeals (BAA)?

To appeal to the BAA, you will need a decision letter from the Board of Equalization. Complete the [Waiver of Hearing form](#) to waive your right to a Board of Equalization hearing and email it to boe@bouldercounty.gov. A decision letter will be emailed to you by mid-November and will indicate that your appeal has been waived. Your emailed decision letter will also give further appeal options. **Please waive as soon as possible.**

What if I decide to WITHDRAW my appeal?

You may choose to withdraw your petition. Complete a [Property Appeal Petition Withdrawal form](#) to withdraw your appeal, and email it to boe@bouldercounty.gov. If a hearing has been scheduled, it will be canceled upon receipt of your withdrawal. You will have no further right to appeal the Assessor's determination of your property value.

Will it cost me anything to have a hearing?

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

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.

May I bring a witness?

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

What kind of evidence do I need to present?

You should explain why you believe the Assessor's value is incorrect. It is important that you provide pertinent information supporting your estimate of value. The sales used to develop the current year actual value are listed on the [assessor's website](#). By comparing your property to other similar properties that sold, you can determine whether your property has been valued fairly.

Evidence must be uploaded by you to the BOE online system at least three (3) business days prior to your hearing.

- must be in PDF format
- limit of five (5) documents
- evidence documents may not be exchanged once submitted
- additional evidence may not be submitted at or after the hearing

New evidence may not be submitted on the day of or during the hearing itself.

Why does the Assessor's agent sometimes have different evidence than the evidence that was noted on the Notice of Determination?

While reviewing your case for the BOE hearing, the Assessor's representative sometimes comes across evidence they consider to be more representative of your property. You may also submit evidence that is different from, or in addition to, the evidence you submitted for your original protest to the Assessor. The BOE does not receive information you provided for your Assessor level appeal.

How may I view the assessor report?

You will be emailed a BOE hearing reminder three (3) days prior to the hearing. As a courtesy, it will also contain a link to the report that the Assessor's Office created regarding your property. This link is active two days prior to your hearing. Contact the Assessor's office at 303-441-3530 with questions regarding the assessor report. DO NOT CONTACT THE BOE.

Are hearings recorded?

No, it is necessary to do so. If you decide to appeal the decision of the Board of Equalization, the hearing will be what is called a "de novo" hearing, which means you start all over again. Evidence you provided for the BOE hearing will not be available for any further appeals. You will need to present new evidence. You will not be appealing anything that was said or done at the Assessor level.

Will I receive a decision at the hearing?

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

May I speak to an Assessor's agent about my property value or appeal prior to the hearing?

Please direct that question to the Assessor's Office: 303-441-3530. **The Board of Equalization (BOE) is not affiliated with the Assessor's Office and cannot answer specific questions on an individual's property assessment.**

When will I receive a decision?

After all hearings are completed, the Board of Equalization will hold a public meeting on or before Nov. 1 to consider the recommendations and render their decisions. Decisions will be emailed five (5) business days following that meeting.

May I appeal the decision of the Board of Equalization?

Yes. You will have the option to select from three different avenues of appeal: appeal to the Board of Assessment Appeals (BAA), appeal to District Court, or submit to Binding Arbitration (with the BOE). You must file the appeal within thirty (30) days of the mailing of your decision letter. The mailing date will be printed at the top of your decision letter.