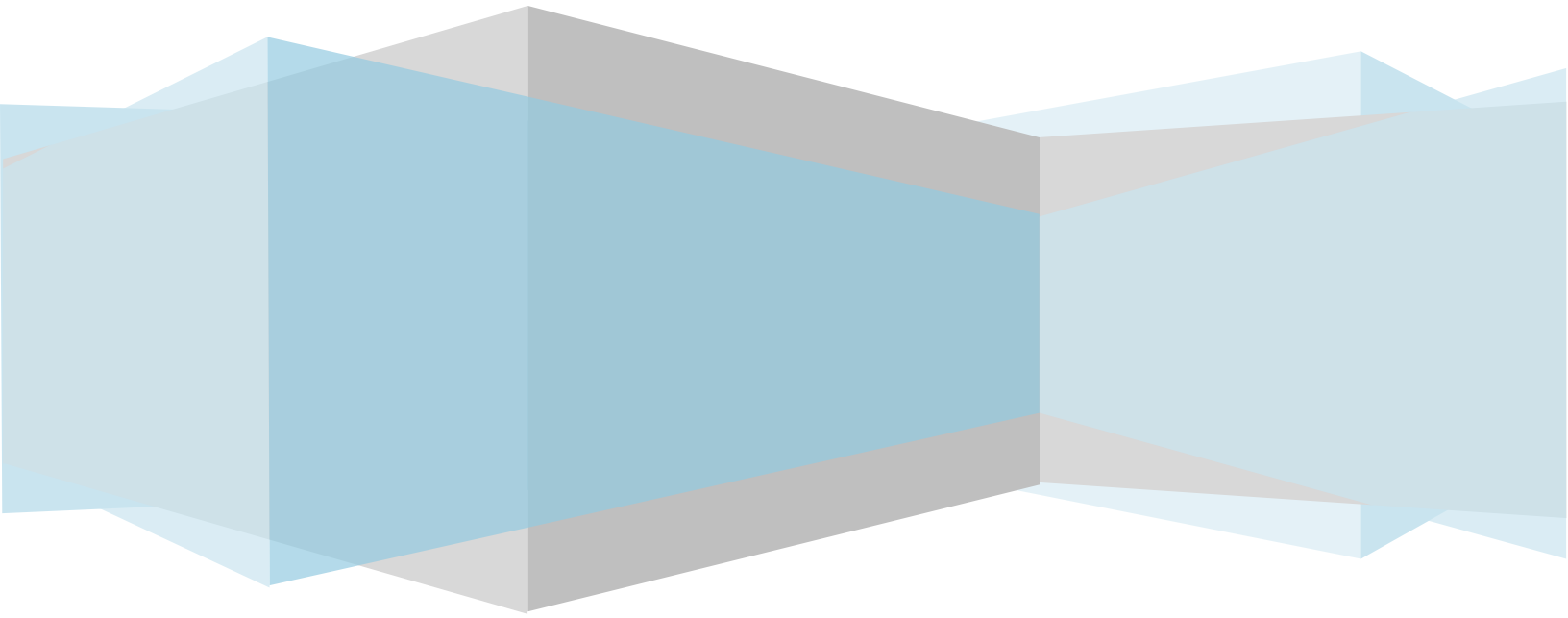
Protests and Appeals of Value

Modern mass appraisal techniques produce accurate value estimates for the vast majority of properties. However, inaccurate property characteristics or other factors can cause properties to be overvalued or undervalued. By statute, all property owners have the right to question the classification or actual value established by the assessor each year. A process exists for protests and appeals that extend from the assessor's office to the Colorado Supreme Court.



THE APPEALS PROCESS

County Assessor

Appeals are founded on a protest of the assessed property value not tax value. All protests must be in writing, and may be submitted via mail, email, or in person. The back page of the Notice of Value received in May is the official appeal form. Late appeals cannot be accepted under Colorado law. Deadlines falling on weekends or holidays extend to the next business day §39-1-120(3), C.R.S.

In Person Appeals	Appeals Via Email	Appeals By Mail
Appeals may be submitted in person at the Assessor's Office during regular business hours. Monday - Friday, 8:00 AM - 4:00 PM Cheyenne County Courthouse Assessor's Office 51 S. 1st E., Cheyenne Wells, CO 80810	Email your completed appeal and supporting documentation to: cheyassr@rebeltec.net & depassr@co.cheyenne.co.us	Mail your completed appeal form and any supporting documentation to: Cheyenne County Assessor P.O. Box 36, Cheyenne Wells, CO 80810 Appeals must be postmarked no later than the deadline.

- Real Property Protest Period
  - Begins first day following Notice of Valuation mailing (typically May 1)
  - Ends June 8 (Appeals must be postmarked no later than this date)
- Personal Property Protest Period
  - Begins June 15
  - Ends June 30 (Appeals must be postmarked no later than this date)

In a timely manner following the final day of the protest period, the assessor will render a decision as to the re-valuing of the property due to inaccurate data, erroneous assessment, or clerical errors (etc.) if such errors exist. A Notice of Determination will be mailed to the taxpayer indicating whether or not there is a change to their property's value. If the taxpayer is not satisfied with the assessor's decision, then they may choose to take the appeal to the County Board of Equalization.

County Board of Equalization

The CBOE is comprised of the county commissioners. During the hearing, the assessor and taxpayer present their cases, and are given time for rebuttal.

- Real and Personal Property Protest Period
  - Begins July 1
  - Taxpayers must file real property appeals to CBOE by July 15
  - Taxpayers must file personal property appeals to CBOE by July 20
  - Hearings for real and personal property end on August 5

If the taxpayer is unsatisfied with the CBOE's decision, he may choose to take the appeal to the State Board of Assessment Appeals, District Court.

State Board of Assessment Appeals, District Court

The BAA is a quasi-judicial board comprised of at least three members who are appointed by the Governor and confirmed by the Senate. It is important for each side to establish a complete record at this level of appeal. For example, if the appeal is regarding an income-producing property, the petitioner must provide rental income, tenant reimbursement, itemized expenses, and rent roll data to the CBOE within 90 days after the appeal with the BAA is filed, §39-8-107(5)(a)(I), C.R.S.

If the taxpayer is unsatisfied with the BAA's decision, he may choose to take the appeal to the Colorado Court of Appeals.

Colorado Court of Appeals

District Court is a more formal venue for property tax appeals. The CBOE is represented by the county attorney and an assessor's representative typically serves as an expert witness. Property owners may represent themselves, but are strongly encouraged to have an attorney.

Supreme Court

Just as decision of the BAA and District Court may be appealed to the Court of Appeals, decision from the Court of Appeals may be appealed to the Supreme Court. The Supreme Court may or may not choose to hear the appeal.

SUPPORTING INFORMATION FOR TAXPAYER APPEALS

Time Frame

Pursuant to Colorado State General Property Tax Law, in defending any value for Ad Valorem Taxation, only sales occurring within the designated time frame may be used. Properties sold within the prior 18-month period from the appraisal date of June 30, 2026 may be used as comparables, and often in smaller counties, sales within the 5-year period prior to the appraisal date are also used as comparables.

Comparable Data

Taxpayers are advised to gather data for similar properties that have sold within the prior five years, and include all supporting documentation with their appeal. Useful information includes physical characteristics, economic conditions, location, market conditions, conditions of sale, photos, use or zoning, etc. Taxpayers can review the sales spreadsheets available on the Assessor's website for comparable sales, as well as the residential sales book in our office. A recent appraisal is also excellent information to be used in an appeal, although the appraisal must be within our data collection period, prior to the appraisal date of June 30, 2026.

All property sales should be recorded with the Cheyenne County Clerk & Recorder's Office. The data is public information, and the Assessor's Office will gladly give instruction on how to obtain the required information. A real estate office is another good source for information on sold properties.

HELPFUL INFORMATION

- Your property's value and classification is based on the condition, level of completion, and actual use for your property as of the January 1 Assessment Date.
- The "current year actual value" represents the actual value of your property. The tax notice you receive next January will be based on this value.
- The value reflects market conditions as of June 30, 2026. Sales after this date cannot be considered.
- Under §39-5-121 (1)(a)(I), C.R.S. you may not appeal taxes to the Assessor. The Assessor establishes value based on sales, taxes are established by local taxing authorities, not the Assessor.
- Filing an appeal may result in a value or classification change, including a potential value increase or decrease.
- An inspection may be required if property characteristics are disputed.