



Arapahoe County

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Board Summary Report

File #: 25-614

Agenda Date: 10/28/2025

Agenda #:

To: Board of County Commissioners

Through: Ron Carl, County Attorney, County Attorney's Office

Prepared By:
Karen Thompson, Clerk to the Board of Equalization

Presenter: Ben Swartzendruber, Senior Assistant County Attorney

Subject:
2025 Board of Equalization Referee Recommendations

Purpose and Request:

The purpose of this request is for the Board, acting as the County Board of Equalization (CBOE), to consider the adoption of a resolution approving the 2025 CBOE decisions as recommended by the appointed referees and/or modified by the CBOE.

Alignment with Strategic Plan: Good Governance - Deliver mandated and essential services with excellence.

Background and Discussion: Pursuant to C.R.S. § 39-8-101, the Board of County Commissioners comprises the County Board of Equalization. Pursuant to C.R.S. § 39-8-102(1), the CBOE is required to review the valuations for assessment of all taxable property appearing on the assessment roll and to make decisions concerning appeals by property owners from decisions of the County Assessor to the CBOE. Pursuant to C.R.S. § 39-8-102(2), the Board of County Commissioners appointed independent referees to conduct hearings from appeals of decisions of the County Assessor and to make findings and submit recommendations to the CBOE for its final action. The appointed referees' recommendations have been made after hearings with property owners and agents and/or review of valuation information provided by the property owners and agents. A CBOE Decision Report reflecting the referees' recommendations will be provided to the Board at or prior to the meeting.

Alternatives: None.

Fiscal Impact: None.

Alignment with Strategic Implementation Strategies: N/A.

Staff Recommendation: N/A.

Concurrence: N/A.