



Arapahoe County

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Board Summary Report

File #: 26-416

Agenda Date: 8/4/2026

Agenda #:

To: Board of County Commissioners

Through: John Chrisofferson, Acting County Attorney, County Attorney's Office

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

Presenter: Ben Swartzendruber, Sr. Assistant County Attorney

Subject:
2026 Board of Equalization Referee Recommendations..**end**

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 2026 CBOE decisions as recommended by the appointed referees and/or modified by the CBOE.

Alignment with Strategic Plan: Good Governance - Understand and respond to community needs, interests, and values.

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 parties. A CBOE Decision Report reflecting the referees' recommendations is provided herewith.

Alternatives: None.

Fiscal Impact: None.

Alignment with Strategic Implementation Strategies: N/A.

Staff Recommendation: The County Attorney's Office recommends adopting this Resolution.

Concurrence: N/A.