

John Galusha, Chairman  
Arica Andreatta, Commissioner  
Karl Sporleder, Commissioner



## Board of County Commissioners

COUNTY BOARD OF EQUALIZATION  
Huerfano County  
Walsenburg, Colorado

**Schedule No.(s)**  
46280

RE: Equity Trust Company  
FBO Joseph Folenta  
PO Box 5  
Walsenburg, CO 81089

Dear Joseph Folenta,

Pursuant to statute you have requested the Huerfano County Board of Equalization (CBOE) to review your 2023 evaluation for assessment. This review has been completed and after considering the testimony and exhibits submitted a decision has been reached. At a meeting held on August 1, 2023, it was the decision of the Board to deny your petition.

### APPEAL RIGHTS

BOARD OF ASSESSMENT APPEALS: You have the right to appeal the CBOE's decision to the Board of Assessment Appeals (BAA). Such hearing is the final hearing at which testimony, exhibits or any other evidence may be introduced. If the decision of the BAA is further appealed to the court of appeals, only the record created at the BAA hearing shall be the basis for the court's decision. No new evidence can be introduced at the court of appeals. 39-8-108(1), C.R.S.

Appeals to the BAA must be made on forms furnished by the BAA, and should be mailed or delivered within thirty (30) days of denial by the CBOE to:

Board of Assessment Appeals  
1313 Sherman Street, Room 315  
Denver, Colorado 80203  
Phone: (303) 866-5880

OR

DISTRICT COURT: You have the right to appeal the BOE's decision to the District Court of the county wherein your property is located. New testimony, exhibits or any other evidence may be introduced at the District Court hearing. For filing requirements please contact your attorney or the Clerk of the District Court. Further appeal of the District Court's decision is made to the Court of Appeals for a review of the record. 39-8-108(1), C.R.S.

401 Main Street, Suite #201 Walsenburg, Co 81089  
Office: 719-738-2370 Fax: 719-738-3996

OR

**BINDING ARBITRATION:** You have the right to submit your case to arbitration. If you choose this option, the arbitrator's decision is final and your right to appeal your current valuation ends. 39-8-108.5, C.R.S.

Selecting the Arbitrator

In order to pursue arbitration, you must notify the CBOE of your intent within thirty (30) days of the denial. You and the CBOE select an arbitrator from the official list of qualified people. If you cannot agree on an arbitrator, the District Court of the county in which the property is located will make the selection.

Arbitration Hearing Procedure

Arbitration hearings are held within sixty (60) days from the date the arbitrator is selected. Both you and the CBOE are entitled to participate. The hearings are informal. The arbitrator has the authority to issue subpoenas for witnesses, books, records, documents and other evidence. He also has the power to administer oaths, and all questions of law and fact shall be determined by him.

The arbitration hearing may be confidential and closed to the public, upon mutual agreement. The arbitrator's written decision must be delivered to both parties personally or by registered mail within ten (10) days of the hearing. Such a decision is final and not subject to review.

Fees and Expenses

The arbitrator's fees and expenses are agreed upon by you and the CBOE. In the case of residential real property, such fees and expenses cannot exceed one hundred fifty (\$150.00) dollars per case. The arbitrator's fees and expenses, not including counsel fees, are to be paid as provided in the decision.

All Correspondence with this office should be addressed to:

County Board of Equalization  
C/o Huerfano County Board of  
County Commissioners  
401 Main Street, Suite 201  
Walsenburg, CO 81089  
Phone: (719) 738-3000 Ext. 200

Sincerely,  
COUNTY BOARD OF EQUALIZATION

BY \_\_\_\_\_  
John Galusha, Chairman

\_\_\_\_\_  
Date

cc: Elisha Meadows