

DISTRICT COURT, DENVER COUNTY, COLORADO 1437 Bannock Street Denver, CO 80202	<p style="text-align: center;"><i>(COURT USE ONLY)</i></p>
<p>BOARD OF EQUALIZATION OF THE COUNTY OF DOUGLAS, COLORADO Plaintiff,</p> <p>v.</p> <p>BOARD OF EQUALIZATION OF THE STATE OF COLORADO; BARBARA BREWER, in her official capacity; BERNARD BUESCHER, in his official capacity; CHRIS HANSEN, in his official capacity; MARTY FLYNN, in his official capacity; JULIE MCCLUSKIE, in her official capacity; Defendants.</p>	
<p>Attorneys for Board of Equalization of Douglas County, Colorado: Andrew C. Steers Sr. Assistant County Attorney Jeffrey Garcia County Attorney W. Casey Brown Sr. Assistant County Attorney 100 Third Street, Castle Rock, CO 80104 Telephone: 303-660-7414 FAX: 303-484-0399 E-mail: asteers@douglas.co.us; jgarcia@douglas.co.us; wbrown@douglas.co.us</p>	<p>Case No.:</p> <p>Courtroom/Division:</p>
COMPLAINT	

Plaintiff, the Douglas County Board of Equalization (the “DCBOE”), through undersigned counsel, hereby submits its Complaint under C.R.C.P. 106 and C.R.S. § 24-6-402, including claims seeking declaratory and injunctive relief pursuant to C.R.C.P. 57. An accompanying motion to require the certification of the record is being filed simultaneously with the Complaint.

Plaintiff alleges as follows:

INTRODUCTION

1. This is a case of administrative overreach in reaction to a legal adjustment of residential property values by the DCBOE.

2. In 2023, residential property values rose dramatically across Colorado. Nowhere more so than the ten counties in the Denver Metro area.
3. Douglas County’s April 2023 Assessment resulted in an increase in residential property values 5% higher than any other Denver Metro County.
4. The Douglas County Assessor, Toby Damisch, and his staff found two errors in the model that underlay the initial residential property valuation.
5. During their analysis, the Douglas County Assessor coordinated with the state to present to the DCBOE a legal method to change the residential property values consistent with state law and regulations.
6. The DCBOE acted on the Assessor’s recommendation and lowered residential property class values by 3.87%.
7. The Douglas County Assessor submitted his Abstract of Assessment (“Abstract”) containing this change to the SBOE.
8. The independent audit conducted by EastWest Econometrics (the “Auditor”) found the Abstract as consistent with state regulations.
9. The state Division of Property Taxation ultimately concluded that the DCBOE’s action was legal and compliant with regulations.
10. The Division of Property Taxation, through JoAnn Goff, the Property Tax Administrator (“PTA”) and the Auditor recommended that the SBOE accept the decision of the DCBOE.
11. After a hearing where the SBOE spent the majority of their time discussing topics outside of their jurisdiction, the SBOE arbitrarily overturned the DCBOE decision based on a record the SBOE admitted should have led them to approve the DCBOE decision.

JURISDICTION AND VENUE

12. This court has jurisdiction over the claims set forth herein pursuant to C.R.S. § 24-4-106(4.5) and C.R.S. § 39-9-108.
13. Venue lies in this Court pursuant C.R.S. § 24-4-106(4.5) because the SBOE is a state board.

PARTIES

14. Douglas County, Colorado, is a statutory county established pursuant to the Colorado Constitution Art. XIV, C.R.S. § 30-5-120 and C.R.S. § 30-11-101.

15. The Douglas County Board of Equalization (“DCBOE”) is a constitutional board created by the Colo. Const. art X, § 15(1)(a) and C.R.S. § 39-8-101, which is required to consist of the Douglas County Board of Commissioners.
16. The Colorado State Board of Equalization (“SBOE”) is a constitutional board created by the Colo. Const. art X, § 15(1)(b) and C.R.S. § 39-9-101.
17. Barbara Brewer is a resident of the State of Colorado and was, in her official capacity, at all relevant times the Chairperson of the State Board of Equalization.
18. Bernard Buescher is a resident of the State of Colorado was, in his official capacity, at all relevant times a member of the State Board of Equalization.
19. Chris Hansen is a resident of the State of Colorado was, in his official capacity, at all relevant times a member of the State Board of Equalization.
20. Marty Flynn is a resident of the State of Colorado was, in his official capacity, at all relevant times a member of the State Board of Equalization.
21. Julie McCluskie is a resident of the State of Colorado was, in her official capacity as Speaker of House, at all relevant times either entitled to appoint a representative to or a member of the State Board of Equalization.

FACTUAL ALLEGATIONS

22. The SBOE is a constitutionally created board under Colo. Const. art X, § 15(1)(b).
23. Under Colo. Const. art X, § 15(1)(b) the SBOE has the power to review and change valuations for assessment.
24. All SBOE meetings shall be conducted in public under C.R.S. § 39-9-102(2).
25. The State Property Tax Administrator is appointed by the SBOE under Colo. Const. art X, § 15(2).
26. The State Property Tax Administrator is required to review the county abstracts of assessments. C.R.S. § 39-2-115(2).
27. If the State Property Tax Administrator discovers that there is a legal error in a county’s abstract of assessment, the Administrator is required to file a complaint with the SBOE to correct the error. C.R.S. § 39-2-115(2).
28. The SBOE must certify to the assessor of each county any changes by the 20th of December of each year. C.R.S. § 39-9-105(1).

29. Decisions of the SBOE are subject to judicial review. C.R.S. § 39-9-108.

The Douglas County Assessment

30. On April 19th, 2023, the Douglas County Assessor, Toby Damisch, completed the Douglas County Residential Property assessment.
31. Property Valuations in Douglas County increased 47%.
32. This was the highest increase in the Denver Metropolitan area.
33. For example, Adams increased by 38%, Arapahoe by 42%, Boulder by 35%, Broomfield by 41%, Denver by 33%, Elbert by 35%, Jefferson by 36%, and Larimer by 40%.
34. All Denver Metro area counties were subject to the same economic conditions.
35. The initial Douglas County property assessments increased 5% greater than equivalent counties in the same geographic area.
36. This led to a record number of assessment appeals in Douglas County, specifically 59,416 appeals.
37. The deadline for appeals decisions was August 9, 2023.
38. Given the massive number of appeals, the results of the appeals, and the obviously disparate percentage increase in Douglas County compared to the rest of the metro area, Assessor Damisch directed staff to reexamine the data underlying the assessment.
39. As a result of this reexamination and the appeals decisions, Assessor Damisch discovered two significant flaws in the underlying data:
 - a. First, that model used did not account for when the market actually peaked and turned negative over the last six weeks of the study period;
 - b. Second, that personal property adjustments were substantially underdeclared by buyers during the study period.
40. These errors resulted in Douglas County being out of equalization and residential property valuations being assessed higher than they actually were.
41. These errors were presented to the DCBOE, which agreed to act.

42. Assessor Damisch and staff consulted the Colorado State Division of Property Taxation to ensure that any action taken by the DCBOE would comply with state law, regulations, and audit requirements.
43. Staff at the Colorado State Division of Property Taxation assured Assessor Damisch that a 3.87% change would comply with state law, regulations, and audit requirements.
44. Based on the Division of Property Taxation's assurances and objective evidence of a flaw in the data underlying the residential property assessment in Douglas County, Assessor Damisch requested that the DCBOE correct the error by decreasing residential property values 3.87%.
45. On September 19, 2023, the DCBOE announced their decision to adjust the valuation for residential property in Douglas County by 3.87%. In addition, the DCBOE publicly discussed their belief that the adjustment would ultimately result in property tax relief.

The State Audit

46. Douglas County and nine other counties elected the alternate procedures for protest and appeal as outlined in C.R.S. § 39-5-122.7.
47. As required by law, the PTA ensured that the Douglas County Abstract of Assessment, and the Abstracts of Assessment of the other nine counties who used the alternate procedure were audited by an independent outside Auditor.
48. EastWest Econometrics was the independent Auditor commissioned to audit all Abstracts of Assessments by County Assessors.
49. On December 18, 2023, the Auditor issued a report analyzing adjustments by all County Board's of Equalization.
50. Only Douglas County was analyzed in the introduction.
51. The Auditor stated the Douglas County complied with state mandated ratios.
52. The December 18th Report also states:
 - a. Adams County adjusted its commercial class valuations by -5.7%;
 - b. Boulder County adjusted its commercial class valuations by -5.47%;
 - c. Boulder County adjusted its vacant class valuations by -12.9%;
 - d. Conejos County adjusted its natural resources class valuations by +18.31%;
 - e. Conejos County adjusted its vacant class valuations by +4.21%;
 - f. Costilla County adjusted its residential class valuations by -9.52%;
 - g. Crowley County adjusted its commercial class valuations by -5.81%;
 - h. Douglas County adjusted its residential class valuations by -3.87%;

- i. Gilpin County adjusted its natural resources class valuations by -21.87%;
 - j. Jefferson County adjusted its agricultural class valuations by -4.43%;
 - k. Pitkin county adjusted its natural resources class valuations by -33.47%;
 - l. Routt County adjusted its vacant class valuations by -3.85%.
53. The Auditor found Douglas County, complied with all applicable standards, including state laws and regulations.
 54. The Auditor’s report found twelve (12) changes by various County Boards of Equalization that are greater than or equal to 3.87%.
 55. On December 4, 2023, the SBOE served the DCBOE with notice that it would hold a hearing to “[r]eview of DCBOE decisions in Douglas County including impacts to audit compliance and the recommendations of the Property Tax Administrator”
 56. Although the SBOE was scheduled to review the Abstracts of Assessments for ten counties, all of which involved adjustments, only Douglas County was singled out for specific review.
 57. The PTA did not file a complaint with the SBOE regarding the DCBOE abstract of Assessment.
 58. Prior to the meeting, the only SBOE board member from Douglas County, Rep. Bob Marshall, was suddenly removed from the SBOE.
 59. Colorado Speaker of the House, Rep. Julie McCluskie replaced Rep. Bob Marshall.
 60. In advance of the meeting, upon information and belief, multiple members of the board had meetings with representatives of fire districts who would later testify. It is unknown what information was exchanged as these meetings were not disclosed on the record.
 61. Before the meeting, Sen. Chris Hansen independently attempted to gather information about the potential tax impacts by contacting legislative staff and asking that they provide him with an estimate of the tax impact the change in valuation might have.
 62. No witnesses from legislative staff would testify at the December 18, 2023, hearing, nor would any documentary evidence regarding these discussions be admitted into the record.
 63. The SBOE made an agenda for the meeting publicly available before the meeting.

The December 18, 2023, SBOE Meeting

64. During the SBOE meeting on December 18, 2023, Chairperson Barbara Brewer repeatedly read from and referred to an agenda that contains items and text not found on the publicly available agenda.

65. The SBOE unanimously voted to approve every Abstract of Assessment except Douglas County without changes.
66. The SBOE approved County Board of Equalization changes in excess of 3.87% to a particular class valuation.
67. JoAnn Groff, the PTA, testified at the meeting that:
 - a. Ten Counties, including Douglas, used the alternate appeal process to prepare their Abstracts of Assessment.
 - b. All counties, including Douglas, complied with State Regulations and statutes.
 - c. There were no errors found in any of these ten assessments.
 - d. The change by Douglas County did not change the class valuation by more than 5% and was thus compliant with state regulations and statutes.
 - e. The State Department of Taxation approved the change because it was legal.
 - f. The PTA specifically and explicitly requested that because the Douglas County revaluation is in compliance, the SBOE approve the DCBOE change to the valuation.
68. The Auditor testified that their audit found:
 - a. Other counties were out of compliance.
 - b. A 3.87% change in valuation to the residential property class value in Douglas County.
 - c. Every metric they applied showed that Douglas County complied with the law.
 - d. The Auditor recommended approval of Douglas County's Abstract of Assessment.
69. At no point did a member of the SBOE ask which counties failed to comply with the audit.
70. At no point did an SBOE request the opportunity to change the value of class value assessments from any other county.
71. Sen. Chris Hansen responded to the Auditor and said he understood that Douglas County had complied with the law.
72. Douglas County Assessor Toby Damisch testified that:
 - a. Under C.R.S. § 39-5-101 *et seq* and 39-8-101 *et seq* he is required to correct any errors in his Abstracts of Assessment.
 - b. His staff discovered errors in reviewing their numbers.
 - c. The rate of increase was 5% more than any other metro county, thus dis-equalizing Douglas County from the remainder of the metro area and state.
 - d. An error was due to the market unexpectedly peaking and then immediately turning negative over the last six weeks of the study period.

- e. The initial model failed to compensate for the decline.
 - f. The second error was due to underreporting of personal property.
 - g. He consulted with the state division of property taxation and the PTA in correcting this error to ensure he was acting legally.
 - h. This adjustment lowered the rate of increase from 47% to 43%, which was still the highest in the metro area.
73. Sen. Chris Hansen asked Assessor Damisch about the public statement of the DCBOE regarding property tax relief and about individual assessor appeals.
74. The SBOE's Attorney had to remind Sen. Hansen that the SBOE had no jurisdiction over property tax or individual assessments, but simply over class valuations.
75. Board Member Bernard Buescher interrupted to discuss his frustration with mill levy tax rates in Douglas County.
76. Mr. Buescher also asserted that a person living across the county line in Arapahoe County would now have a higher increase as a result of this correction in valuation.
77. Mr. Buescher did not cite any authority for this assertion.
78. The only evidence presented at the hearing regarding tax rates in the metro counties was that Douglas County, even with the change in valuation, would have the highest increase.
79. The PTA informed the SBOE that each county used their own time trending model to calculate valuations.
80. The PTA further informed the SBOE that other counties may have made the same adjustment and simply not announced it publicly.
81. No board member inquired about other counties adjusting their models nor discussed the impact those adjustments would have on tax rates.
82. Speaker McCluskie stated that she understood why Douglas County made the adjustment and other counties who had less appeals may have missed the errors.
83. The PTA again reminded the SBOE, the board does not have a role in tax rates, rather their duties are limited to property class valuation, and to ask the board to refrain from discussing or considering taxes.
84. Representatives of the Larkspur Fire Department addressed the SBOE during a public comment period and repeatedly discussed their fears of lost tax revenue.
85. No board member stepped in to remind them that the SBOE was not meeting to consider tax revenue, rather property valuation.

86. Chief Lombardi of the West Metro Fire Department addressed the SBOE and bemoaned the fact that the County BOE had not met with him to discuss potential lost taxes.
87. No board member stepped in to remind him that the SBOE was not meeting to consider tax revenue, rather property valuation.
88. In fact, SBOE member Marty Flaum engaged in an extended, irrelevant colloquy about how the DCBOE should be regularly meeting with Fire Districts to discuss taxes.
89. Assessor Damisch responded by reminding the SBOE that even with the -3.87% change in valuation the fire districts would see record valuation increases.
90. Chairperson Brewer opened the floor for SBOE discussion.
91. Sen. Chris Hansen stated, he was concerned that this would lead to a loss of eight million dollars (\$8,000,000) for the Douglas County School District.
92. Sen. Hansen did not immediately state where he obtained that information.
93. No person presented any testimony or evidence regarding this taxation issue during the hearing.
94. Another SBOE member would later ask Sen. Hansen how he arrived at this number.
95. Sen. Hansen stated that he requested this number from legislative staff.
96. He further stated that legislative staff told him if all counties adjusted their valuations, it would lead to a ninety-million-dollar (\$90,000,000) shortfall in tax revenue to public schools that the state would have to back fill.
97. Other members of the SBOE used these numbers in their discussion.
98. Neither Sen. Hansen nor any other member of the SBOE cited testimony or a document in the record as the basis for the tax loss estimates.
99. Sen. Hansen appealed to the commission to consider the impact of the DCBOE decision on the state budget.
100. Sen. Hansen admitted that Douglas County was in a unique position.
101. Sen Hansen stated that the DCBOE decision to lower residential values by 3.87% was not equitable when compared statewide.

102. Sen. Hansen did not address the eleven (11) other changes by county boards of equalization that were larger than the change by the DCBOE or how those counties' changes equitably compared to the rest of the state.
103. Members of the SBOE expressed concern that if Douglas County's adjustment was allowed, other counties may exercise the same legal right to correct their valuations.
104. The SBOE at this meeting received a report showing that other counties had already corrected valuations by larger percentages than DCBOE.
105. The PTA and counsel for the SBOE repeatedly requested the SBOE members stop considering taxes and potential tax revenues.
106. The PTA also repeatedly noted that the change in assessed values does not directly affect tax revenues.
107. Board members acknowledged and the advice of the PTA and counsel and ignored it.
108. SBOE Member Buescher voiced his concern that accepting this assessment would lead to lower assessed values in Douglas than Arapahoe.
109. Mr. Buescher did not cite any statement or evidence for this assertion.
110. Mr. Buescher and Chairperson Brewer both expressed concern that the 3.87% change was DCBOE was a bad precedent.
111. No member of the SBOE expressed that the eleven (11) other class value adjustments made in 2023 were poor precedents.
112. No member of the SBOE addressed the Costilla County adjustment of its residential class valuations by -9.52%.
113. Multiple SBOE members noted during the discussion that what DCBOE did was legal and compliant with regulations.
114. SBOE members also noted that they would ordinarily approve this change.
115. Sen. McCluskie expressed concern about the statewide impact on a 3.87% change to residential class valuation in Douglas County and what that meant for equalization of values.
116. Sen. McCluskie did not engage in a similar analysis for any of the other eleven (11) changes by various County Boards of Equalization that exceeded 3.87%.
117. No board member expressed concern that DCBOE had not followed the law or was out of compliance with applicable statutes or regulations.

118. Sen. Hansen stated that while he understood that this did not directly affect tax revenues, the SBOE should still consider the “real world effects” of the change in assessed values.
119. He too erroneously stated that this reduction would result in lower assessed values in Douglas than Arapahoe.
120. No SBOE member addressed the testimony that Douglas County assessed values were 5% out of equalization on the high end as the result of an error.
121. The SBOE attempted to defer voting on this issue several times to a meeting “in a couple of days” that was not set and had not been legally noticed.
122. Chairperson Brewer clarified with Assessor Damisch that he had indeed found an error and this change was to correct the error.
123. Assessor Damisch stated that was correct.
124. The SBOE then began to craft a motion, into which Member Buescher repeatedly attempted to insert language instructing Assessor Damisch regarding how to rule on individual appeals. Each time, staff reminded him this was beyond the SBOE’s jurisdiction.
125. The SBOE then voted on two motions regarding the Douglas County Assessor Abstract:
 - a. The SBOE approved a motion to “Modify Douglas County Property Valuations for Assessment by rejecting the 4% reduction from the Douglas DCBOE applied to the residential property class and re-establishing the valuations prior to adjustment by the Douglas DCBOE.”
 - b. The SBOE then approved a motion to delegate the “memorialization” of this order to staff and a member.

The SBOE Final order on December 20, 2023

126. On December 20, 2023, the SBOE issued a written order that constituted a final action by the board. (Exhibit One).
127. The Order states that it was enacted by a unanimous vote of the SBOE on December 20, 2023.
128. There is no record of a public meeting of the SBOE on December 20, 2023, nor of any public notice of such a meeting.
129. The Order further states that the vote is “*nunc pro tunc*, December 18, 2023.”

130. The order contains a factual record and three orders from the SBOE.
131. The Final Order states that SBOE voted on all three orders.
132. The three separate orders contained in the final order are:
 1. “The Douglas County 2023 residential property class valuations for assessment are modified by the State Board of Equalization to reject the 4% overall class reduction from the Douglas DCBOE.”
 2. “Consistent with the conclusion of the State Board, the Douglas County officials are directed to perform their duties as required by sections 39-9-107 and 39-5-127, C.R.S., and reverse the effects of the action of the Douglas DCBOE as to the 4% reduction in value to the residential property class and reinstate the assessment for valuation for the residential class without the reduction.”
 3. “If the assessor has already certified the valuation for assessment to the various taxing entities in the county, revised certification must be sent by the Douglas County Assessor pursuant to section 39-1-111(5), C.R.S.”
133. The SBOE only voted on the first order at the December 18, 2023, hearing.
134. The Factual Findings contained in the order omits:
 - a. the testimony of the PTA and the Auditor that DCBOE complied with all applicable statutes and regulations.
 - b. The testimony by Assessor Damisch that he discovered two errors in the model.
 - c. The lengthy, voluminous, and improper discussion by the SBOE regarding the impact this valuation change could have on property tax revenues and the need to overturn the action by the DCBOE to prevent this.
135. The factual findings state that the change in valuations set up a “disparate valuation process”.
136. No testimony to that effect was presented at the hearing.
137. Because the SBOE waited until the last possible statutory day to issue their order, the DCBOE and Assessor Damisch had to follow the law and follow the order or risk being out of compliance with state law. C.R.S. § 39-9-107.
138. By filing this action the DCBOE registers its disagreement with the action of the SBOE and its belief that this decision was illegal.

FIRST CLAIM FOR RELIEF
(Abuse of Discretion - C.R.C.P. 106(a)(4))

139. The DCBOE incorporates paragraphs 1 through 138 as if stated herein.
140. The SBOE abused its discretion by singling out the action of the Douglas DCBOE in the face of testimony that the Douglas DCBOE was not alone in making corrections to its assessment.
141. The SBOE abused its discretion by changing the correction to an abstract of assessment it acknowledged was legally made.
142. The SBOE's final action is unsupported by the record.
143. The record before the SBOE at the hearing on December 18, 2023, was that the DCBOE of Douglas County lawfully exercised their authority to correct an error in the assessment in order to lower a valuation that was out of equalization because it was too high as a result of errors in the underlying data and model.
144. The members of the SBOE themselves admitted they would normally approve this correction. Therefore, this action is arbitrary and capricious.
145. The members of the SBOE, specifically Sen. Chris Hansen, referenced a press release and news coverage portraying the change in valuation as tax relief.
146. The members of the SBOE repeatedly discussed the impact this revaluation may have on property taxes.
147. SBOE Staff repeatedly admonished members of the SBOE that this hearing was about valuation and not tax rates.
148. The members of the SBOE repeatedly ignored these warnings and continued to speculate about matters beyond the publicly announced scope of the hearing.
149. No evidence was presented to the SBOE that the correction by the DCBOE resulted in Douglas County being out of equalization.
150. No evidence was presented to the SBOE about tax impacts.
151. The members of the SBOE explicitly relied upon information not testified to and not presented as evidence in making their final decision.
152. The SBOE did not seek to review or change abstracts of assessments from any other county that adjusted their model in a similar way to the Douglas DCBOE, despite the PTA testifying that this occurred.

153. The only explanations offered by the board in the meeting for denying the DCBOE correction were concerns about property tax impacts and disparate equalization, which are clearly erroneous and unsupported by the record.

SECOND CLAIM FOR RELIEF
(Declaratory Judgment C.R.C.P. 57)

154. The DCBOE incorporates paragraphs 1 through 153 as if stated herein.
155. Claims under C.R.C.P. 106(a)(4) and 57 may be pursued simultaneously. *Meyerstein v. City of Aspen*, 282 P.3d 456, 462 (Colo. App. 2011).
156. The SBOE lacked the authority to overturn a legally made correction of the Douglas DCBOE due to concerns about potential taxation impacts.
157. The SBOE is a constitutionally created board whose “jurisdiction is limited to statewide equalization of assessed valuation of classes or subclasses of property.” *Telluride Regional Airport Authority v. Board of Equalization of State of Colo.*, 789 P.2d 201, 204 (Colo. App. 1989).
158. As staff repeatedly reminded the SBOE, their consideration of potential future tax impacts on the Douglas County School District, schools statewide, and local fire districts was beyond their jurisdiction and ability to consider.
159. The SBOE ignored staff admonishments.
160. The SBOE acknowledged that DCBOE acted legally to correct an error in their model.
161. The SBOE acted outside of their authority to overturn a legally made correction of the Douglas DCBOE due to concerns about potential taxation impacts.

THIRD CLAIM FOR RELIEF
(Violation of Colorado Open Meeting Law C.R.S. § 24-6-402)

162. The DCBOE incorporates paragraphs 1 through 161 as if stated herein.
163. The DCBOE agrees that the SBOE meeting on December 18, 2023, was open to the public, legally noticed, and comported with C.R.S. § 24-6-402.
164. The December 20, 2023, order is a final action by the SBOE.
165. At the meeting on December 18, 2023, the SBOE voted on a single motion, which is encapsulated in the first of the three orders issued in the December 20, 2023, final action.
166. However, the factual findings and orders 2 and 3 were not approved by the SBOE in an open meeting.

167. The order acknowledges this by attempting to backdate itself from December 20th, 2023, to December 18th, 2023.
168. The SBOE either held another vote on December 20, 2023, on the final order, or the SBOE is attempting to backdate a final action they never took to December 18, 2023, in a transparent attempt to circumvent the well-established Colorado open meetings law.
169. Regardless, the final action by the SBOE on December 20th occurred illegally and in private.

PRAYER FOR RELIEF

WHEREFORE, The County prays for:

- A. An order overturning the final action by the SBOE on December 20, 2023, as arbitrary and capricious;
- B. An order declaring that the SBOE acted outside of their authority to overturn the action by the DCBOE;
- C. An order finding that the SBOE violated C.R.S. § 24-6-402 and that its orders are void as a result.
- D. All such other further relief as the Court deems just and proper, including costs, pre- and post-judgment interest, and attorneys' fees.

Respectfully submitted this 16th day of January 2024.

OFFICE OF THE COUNTY ATTORNEY
DOUGLAS COUNTY, COLORADO

/s/ Andrew C. Steers

Andrew C. Steers
Sr. Assistant County Attorney
Jeffrey Garcia
County Attorney
W. Casey Brown
Sr. Assistant County Attorney
100 Third Street
Castle Rock, CO 80104
Telephone: 303-660-7414
FAX: 303-484-0399
E-mail: asteers@douglas.co.us;
jgarcia@douglas.co.us;
wbrown@douglas.co.us

Address of Plaintiff:

100 Third Street
Castle Rock, CO 80104