

<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>ROCKY MOUNTAIN PORTAVIDEO, INC.,</p> <p>v.</p> <p>Respondent:</p> <p>JEFFERSON COUNTY BOARD OF COMMISSIONERS.</p>	▲
<p>Attorney or Party Without Attorney for the Petitioner:</p> <p>Name: Herbert de Haas Address: 8 Robincrest Lane Littleton, Colorado 80123 Phone Number: (303) 730-0312 Attorney Reg. No.:</p>	<p>Docket Number: 37984</p>
<p>ORDER</p>	

THIS MATTER was heard by the Board of Assessment Appeals on June 4, 2001, Karen E. Hart, Mark R. Linné, and Debra A. Baumbach presiding. Petitioner was represented by Herbert de Haas, pro se. Respondent was represented by Lily W. Oeffler, Esq.

FINDINGS OF FACT AND CONCLUSIONS:

1. Subject property is legally described as follows:

PERSONAL PROPERTY
(Jefferson County Schedule No. 909077)

2. Petitioner is requesting an abatement/refund of taxes on the subject property for tax years 1998, 1999, and 2000.

3. Counsel for Respondent moved to dismiss the appeal on the grounds of lack of jurisdiction. The Petitioner had not filed his declaration since 1992, and the County valued the property using the best information available (BIA).

4. The Board determined that Petitioner has lost his right to appeal based on a Supreme Court Ruling in Property Tax Administrator v. Production Geophysical Services, Inc.

5. The Board granted Respondent's motion to dismiss.

ORDER:

The petition is dismissed.

APPEAL:


Petitioner may petition the Court of Appeals for judicial review within 45 days from the date of this decision.

If the Board recommends that this decision is a matter of statewide concern, or if it results in a significant decrease in the total valuation of the county, Respondent may petition the Court of Appeals for judicial review within 45 days from the date of this decision.

If the Board does not make the aforementioned recommendation or result or Respondent alleges procedural errors or errors of law by this Board, Respondent may petition the Court of Appeals for judicial review within 45 days from the date of this decision.

DATED this 5th day of June, 2001.

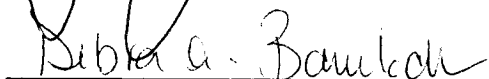
BOARD OF ASSESSMENT APPEALS



Karen E. Hart



Mark R. Linné



Debra A. Baumbach

This decision was put on the record

JUN 04 2001

I hereby certify that this is a true and correct copy of the decision of the Board of Assessment Appeals.



Diane Von Dollen