BOARD OF ASSESSMENT APPEALS, **STATE OF COLORADO** 1313 Sherman Street, Room 315 Denver, Colorado 80203 _____ Petitioner: **LILLIAN PORTER AND DONG SUN LEE,** v. Respondent: **ARAPAHOE COUNTY BOARD OF** **EQUALIZATION.**	
Attorney or Party Without Attorney for the Petitioner: Name: Lillian Porter Address: P.O. Box 261007 Littleton, Colorado 80163-1007 Phone Number: (303) 994-1097 E-mail: Attorney Reg. No.:	**Docket Number: 39724**
ORDER	

THIS MATTER was heard by the Board of Assessment Appeals on March 20, 2003, Debra A. Baumbach and Rebecca A. Hawkins presiding.

FINDINGS OF FACT AND CONCLUSIONS:

1.   Subject property is legally described as follows:

Arapahoe County Schedule No. 1973-03-2-03-001 and 1973-03-2-03-002

2.   Petitioner is requesting a reduction of taxes on the subject property for tax year 2000.

3.   Petitioner did not attend the hearing, and did not make a telephone appearance.

4.   On the Board's own motion, the appeal was dismissed on the grounds that Petitioner failed to attend the hearing or appear by telephone.

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 of 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/MAILED this _25th_ day of March, 2003.

BOARD OF ASSESSMENT APPEALS

Debra A. Baumbach

Debra A. Baumbach

Rebecca Hawkins

Rebecca A. Hawkins

This decision was put on the record

MAR 2 4 2003

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

Penny S. Lowenthal

Penny S. Lowenthal

STATE OF COLORADO
SEAL
BOARD OF ASSESSMENT APPEALS

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