


<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>DALE J. CLEMENTS,</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: Dale J. Clements Address: 408 South Harlan Street Denver, Colorado 80226 Phone Number: (303) 936-8907 E-mail: Attorney Reg. No.:</p>	<p>Docket Number: 40077</p>
<p>ORDER</p>	

THIS MATTER was heard by the Board of Assessment Appeals on July 10, 2002, Debra A. Baumbach and Steffen A. Brown presiding. Petitioner appeared pro se. Respondent was represented by Martin E. McKinney, Esq.

FINDINGS OF FACT AND CONCLUSIONS:

1. Subject property is legally described as follows:

**Personal Property located at 408 South Harlan Street,
Lakewood, Colorado 80226
(Jefferson County Schedule No. 971723)**
2. Petitioner is requesting a reduction of taxes on the subject property for tax year 1999 and 2000.
3. Petitioner attended the hearing.

4. Counsel for Respondent moved to dismiss the subject appeal on the grounds that Petitioner failed to file his personal property declarations schedules for the tax years in question as specified by Colorado Revised Statutes. A taxpayer is precluded from seeking an abatement on a best information valuation when the taxpayer failed to file the personal property declaration schedules.

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 Respondent alleges procedural errors or errors of law by this Board, Respondent may petition the court of appeals for judicial review within 30 days from the date of this decision.

DATED/MAILED this 10th day of July, 2002.

BOARD OF ASSESSMENT APPEALS

Debra A. Baumbach
Debra A. Baumbach

Steffen A. Brown
Steffen A. Brown

This decision was put on the record

July 10, 2002.

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

Penny S. Bunnell
Penny S. Bunnell

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