

<p><b>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO</b> 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p><b>BENCHMARK DRIVE LLC,</b></p> <p>v.</p> <p>Respondent:</p> <p><b>SAN MIGUEL COUNTY BOARD OF COMMISSIONERS.</b></p>	▲
<p>Attorney or Party Without Attorney for the Petitioner:</p> <p>Name: Joseph A. Solomon, Esq. Address: P.O. Box 1748 Telluride, Colorado 81435 Phone Number: (970) 728-8655 E-mail: jsolomon@montrose.net Attorney Reg. No.:</p>	<p><b>Docket Number: 41170</b></p>
<p><b>ORDER</b></p>	

**THIS MATTER** was heard by the Board of Assessment Appeals on March 5, 2003, Karen E. Hart and Steffen A. Brown presiding. Petitioner was represented by Joseph A. Solomon, Esq. Respondent was represented by Kevin J. Geiger, Esq. Both parties were represented via a telephone conference call.

**FINDINGS OF FACT AND CONCLUSIONS:**

1. Subject property is legally described as follows:  
  
Lot 302, Town of Mountain Village  
**(San Miguel County Schedule No. 1080088302)**
2. Petitioner is requesting a reduction of taxes on the subject property for tax year 2001.
3. Counsel for Respondent moved to dismiss the appeal on the grounds that Petitioner failed to file a petition with the Board of Assessment Appeals within 30 days from the

date of the decision from the San Miguel County Board of Commissioner. The Petitioner filed its petition with the Board of Assessment Appeals 77 days after the County Board of Commissioners rendered its decision.

4. Counsel for the Petitioner stated that the deadline was missed due to the Petitioner being out-of-town and holidays.

5. Based on the evidence and testimony the Board grants the 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 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 6<sup>th</sup> day of March, 2003.

BOARD OF ASSESSMENT APPEALS

*Karen E Hart*

Karen E. Hart

*Steffen A. Brown*

Steffen A. Brown

This decision was put on the record

March 5, 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

