

<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>PROFESSIONAL CARTRIDGES, 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: Robert C. Lewis Professional Cartridges, Inc.</p> <p>Address: 5959 West 56th Avenue Arvada, Colorado 80002</p> <p>Phone Number: (303) 423-0761</p>	<p>Docket Number: 41183</p>
<p style="text-align: center;">ORDER</p>	

THIS MATTER was heard by the Board of Assessment Appeals on July 3, 2003, Debra A. Baumbach and Judee Nuechter presiding. Petitioner was represented by Robert C. Lewis, Owner. Respondent was represented by Lily W. Oeffler, Esq.

FINDINGS OF FACT AND CONCLUSIONS:

1. Subject property is legally described as follows:

**Personal Property located at 5950 West 56th Avenue, Arvada, Colorado
(Jefferson County Schedule No. 974513)**
2. Petitioner is requesting a reduction of taxes on the subject property for tax years 2000, 2001 and 2002.
3. The subject property was not on the Jefferson County Assessor’s tax rolls for tax year 2000.

4. Counsel for Respondent moved to dismiss the appeal on the grounds that Petitioner failed to return personal property schedules for tax years 2001 and 2002. A taxpayer is precluded from seeking to abate a best information available valuation when the taxpayer has failed to file the personal property schedule. *Property Tax Administrator v. Production Geophysical Services, Inc.*, 860 P.2d 514, 519 (Colo. 1993).

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.

In addition, if the decision of the Board is against the Respondent, the Respondent may petition the Court of Appeals for judicial review of alleged procedural errors or errors of law when the Respondent alleges procedural errors or errors of law by the Board of Assessment Appeals.

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 recommend its decision to be a matter of statewide concern or to have resulted in a significant decrease in the total valuation for assessment of the county in which the property is located, the Respondent may petition the Court of Appeals for judicial review of such questions with 45 days from the date of this decision.

DATED/MAILED this 3rd day of July, 2003.

BOARD OF ASSESSMENT APPEALS

Debra A. Baumbach
Debra A. Baumbach

Judee Nuechter
Judee Nuechter

This decision was put on the record

July 2, 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

