

**BOARD OF ASSESSMENT APPEALS,
STATE OF COLORADO**

1313 Sherman Street, Room 315
Denver, Colorado 80203

Petitioners:

WALTER AND GERI COOMBE,

v.

Respondent:

**DOUGLAS COUNTY BOARD OF
COMMISSIONERS.**

Attorney or Party Without Attorney for the Petitioners:

Name: Walter and Geri Coombe
Address: 16748C Smoky Hill Road #293
Aurora, CO 80015
Phone Number: (303) 690-5426

Docket Number: 42699

ORDER

THIS MATTER was heard by the Board of Assessment Appeals on February 23, 2005, Karen E. Hart and Sondra W. Mercier presiding. Petitioner was not represented at the hearing. Respondent was represented by Kelly Dunnaway, Esq.

FINDINGS OF FACT AND CONCLUSIONS:

1. Subject property is legally described as follows:
**8000 SE Cherry Creek Road, Franktown, CO
(Douglas County Schedule No. 0038906)**
2. Petitioners are requesting an abatement/refund of taxes for tax years 2002 and 2003.
3. Petitioner did not attend the hearing or make a telephone appearance.
4. Counsel for Respondent moved to dismiss the appeal on the grounds that Petitioner failed to appear or telephone.

5. The Board grants Respondent's motion to dismiss as it pertains to tax year 2002.

6. Pursuant to § 39-10-114 C.R.S. ". . . in no case shall an abatement or refund of taxes be made unless a petition for abatement or refund is filed within two years after January of the year following the year in which the taxes were levied." Petitioner's petition for abatement or refund of taxes for tax year 2003 was filed with Douglas County seven months prematurely in June 2003. Therefore, the Board lacks jurisdiction to hear the appeal for tax year 2003.

ORDER:

The appeal is dismissed.

APPEAL:

Petitioners 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 25th day of February 2005.

BOARD OF ASSESSMENT APPEALS

Karen E Hart

Karen E. Hart

Sondra W. Mercier

Sondra W. Mercier

This decision was put on the record

February 23, 2005

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

