

<p><b>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO</b> 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioners:</p> <p><b>LUTZ &amp; REGULA VATER,</b></p> <p>v.</p> <p>Respondent:</p> <p><b>DOUGLAS COUNTY BOARD OF COMMISSIONERS.</b></p>	
<p>Attorney or Party Without Attorney for the Petitioner:</p> <p>Name: Lutz and Regula Vater Address: 1577 Banbury Road Inverness, IL 60067 Phone Number: (847) 934-3543</p>	<p><b>Docket Number: 43359</b></p>
<p><b>ORDER</b></p>	

**THIS MATTER** was heard by the Board of Assessment Appeals on February 23, 2005, Sondra W. Mercier and Karen E. Hart presiding. Petitioners appeared pro se. Respondent was represented by Kelly Dunnaway, Esq.

**FINDINGS OF FACT AND CONCLUSIONS:**

1. Subject property is legally described as follows:  
  
**Lot 68B Burning Tree Ranch 3<sup>rd</sup> Amend  
(Douglas County Schedule No. R0410754)**
2. Petitioner is requesting an abatement/refund of taxes for tax years 2002, 2003, and 2004.
3. The parties stipulated to the assigned value of \$138,000.00 for tax year 2002.

4. 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.” Petitioners’ petition for abatement or refund of taxes for tax year 2003 was filed with Douglas County six months prematurely in July 2003. Therefore, the Board lacks jurisdiction to hear the appeal for tax year 2003. The appeal for tax year 2004 is not properly before the Board, as Petitioners have not produced documentation indicating that the 2004 value was appealed at the County level.

**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 25<sup>th</sup> 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

