

BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203	
Petitioner: LIFE FELLOWSHIP OF COLORADO, v. Respondent: PROPERTY TAX ADMINISTRATOR.	
Attorney or Party Without Attorney for the Petitioner: Name: Alden M. Laird, Administrator LIFE FELLOWSHIP OF COLORADO Address: 11500 Sheridan Blvd. Westminster, Colorado 80020 Phone Number: (303) 451-5433	Docket Number: 43517
ORDER	

THIS MATTER was heard by the Board of Assessment Appeals on February 4, 2005, Debra A. Baumbach and Karen E. Hart presiding. Petitioner was represented by Alden M. Laird. Respondent was represented by Larry A. Williams, Esq.

FINDINGS OF FACT AND CONCLUSIONS:

1. Subject property is legally described as follows:

**11570 Sheridan Blvd., Westminster, Colorado
 (Division of Property Taxation File No. 01-01299-03)**
2. Petitioner is requesting tax exemption of the subject property for tax years 2000 and 2001.
3. Counsel for Respondent moved to dismiss the appeal on the grounds that the Board lacked jurisdiction as the Petitioner did not timely file the appeal.
4. 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 February 2005.

BOARD OF ASSESSMENT APPEALS

Debra A. Baumbach

Debra A. Baumbach

Karen E. Hart

Karen E. Hart

This decision was put on the record

February 4, 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

