

<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>COLORADO CINEMA HOLDINGS, LLC,</b></p> <p>v.</p> <p>Respondent:</p> <p><b>JEFFERSON COUNTY BOARD OF COMMISSIONERS.</b></p>	<p><b>Docket Nos.: 43506, 43581, 43583</b></p>
<p><b>ORDER</b></p>	

**THESE MATTERS** were heard by the Board of Assessment Appeals on January 25, 2006, Debra A. Baumbach and Karen E. Hart presiding. Petitioner was represented by R. Haydn Silleck, President of Colorado Cinema Holdings, LLC. Respondent was represented by Writer Mott, Esq.

**FINDINGS OF FACT AND CONCLUSIONS:**

1. Subject property is legally described as follows:

**Personal Property located at 5550 Wadsworth Boulevard, Arvada, Colorado;  
1204 Bergen Parkway, Evergreen, Colorado and 8055 W. Bowles Avenue,  
Littleton, Colorado**

**(Jefferson County Schedule Nos. 963760, 964770, 960057 )**

2. Petitioner is requesting an abatement/refund of taxes for tax years 2001 and 2002 (Docket No. 43583) and for tax year 2002 (Docket Nos. 43506 and 43581).

3. Counsel for Respondent moved to dismiss the appeal on the grounds that Petitioner is precluded from seeking an abatement on a “best information available” valuation when Petitioner failed to return completed Personal Property Declaration Schedules. The Board granted Respondent’s Motion to Dismiss.

**ORDER:**

The appeals are 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 27<sup>th</sup> day of January 2006.

**BOARD OF ASSESSMENT APPEALS**

*Debra A. Baumbach*

Debra A. Baumbach

*Karen E. Hart*

Karen E. Hart

This decision was put on the record

January 25, 2006

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

