

<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>ARTHUR C. EMISON,</p> <p>v.</p> <p>Respondent:</p> <p>JEFFERSON COUNTY BOARD OF COMMISSIONERS.</p>	<p>Docket No.: 44694</p>
<p>ORDER</p>	

THIS MATTER was heard by the Board of Assessment Appeals on September 19, 2006, Karen E. Hart and Sondra W. Mercier presiding. Petitioner appeared pro se. Respondent was represented by Martin E. McKinney, Esq.

FINDINGS OF FACT AND CONCLUSIONS:

1. Subject property is legally described as follows:
Jefferson County Schedule No. 425313
2. Petitioner is requesting an abatement/refund of taxes for tax years 2002 and 2003.
3. Counsel for Respondent moved to dismiss the appeal on the grounds that Petitioner failed to timely file for an abatement for tax year 2002 and had previously protested the 2003 actual value of the subject property.

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 28th day of September 2006.

BOARD OF ASSESSMENT APPEALS



Karen E. Hart




Sondra W. Mercier

This decision was put on the record

September 19, 2006

I hereby certify that this is a true and correct copy of the decision of the Board of Assessment Appeals.


Penny S. Lowenthal