

**BOARD OF ASSESSMENT APPEALS,
STATE OF COLORADO**
1313 Sherman Street, Room 315
Denver, Colorado 80203

Docket No.: 45010

Petitioner:

**RUSSELL SCHAEFFER AND NITAYA
PODHIPLEUX,**

v.

Respondent:

**LARIMER COUNTY BOARD OF
EQUALIZATION.**

ORDER

THIS MATTER was heard by the Board of Assessment Appeals on January 31, 2007, Debra A. Baumbach and Lyle D. Hansen presiding. Petitioner was not represented at the hearing. Respondent was represented by Linda Connors, Esq.

FINDINGS OF FACT AND CONCLUSIONS:

1. Subject property is legally described as follows:
**7324 Streamside Drive, Fort Collins, Colorado
Larimer County Schedule No. R1380915**
2. Petitioner is requesting a reduction in value of the subject property for tax year 2005.
3. Petitioner did not attend the hearing or appear by telephone.
4. Counsel for Respondent moved to dismiss the appeal on the grounds that Petitioner failed to appear or telephone.

ORDER:

The appeal is dismissed.


APPEAL:

Petitioner may petition the Court of Appeals for judicial review within 45 days from the date of this decision.

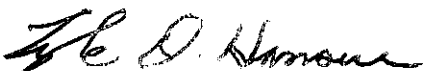
If Respondent alleges procedural errors or errors of law by this Board, Respondent may petition the Court of Appeals for judicial review within 30 days from the date of this decision.

DATED/MAILED this 8th day of February 2006.

BOARD OF ASSESSMENT APPEALS



Debra A. Baumbach

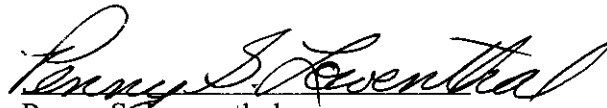


Lyle D. Hansen

This decision was put on the record

February 7, 2007

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



Penny S. Lowenthal

