

**BOARD OF ASSESSMENT APPEALS,
STATE OF COLORADO**

1313 Sherman Street, Room 315
Denver, Colorado 80203

Docket No.: 46038

Petitioner:

OAKWOOD HOMES,

v.

Respondent:

DENVER COUNTY BOARD OF EQUALIZATION.

ORDER

THIS MATTER was heard by the Board of Assessment Appeals on December 17, 2007, Diane M DeVries and MaryKay Kelley presiding. Petitioner was represented by Richard Olona, Esq. Respondent was represented by Eugene J. Kottenstette, Esq. Petitioner is protesting the 2005 actual values of the subject properties.

PROPERTY DESCRIPTION:

The subject properties are described as follows:

<u>Address</u>	<u>Denver County Schedule No.</u>
4155 Picadilly Rd	00234-09-048-000
21495 E 38 th Ave Apprx	00234-00-032-000
3801 Himalaya Rd Apprx	00224-00-024-000
4100 Tower Rd Apprx	00223-00-032-000
4501 Argonne St Apprx	00222-00-045-000
4700 Argonne St Apprx	00222-00-010-000
19853 E 47 th Ave Misc	00221-00-028-000
19853 E 47 th Ave Misc	00221-00-027-000
4800 Dunkirk Way Apprx	00154-00-044-000
4800 Dunkirk Way Apprx	00154-00-039-000
4800 Dunkirk Way Apprx	00154-00-037-000

Respondent moved this tribunal to dismiss the petition on the subject properties for tax year 2005. After hearing arguments from both parties on December 17, 2007, the Board ordered Petitioner to provide information on who owned the subject properties during tax year 2005, information on whether any of the subject properties were contiguous, and an entity chart showing the relationship between the property owners and Petitioner.

On December 20, 2007 the Board received Petitioner's Response to Request for Information. On December 26, 2007 the Board received Respondent's Response to Information Presented by Petitioner.

Based on a review of the documentation provided, Oakwood Homes has no ownership in any of the subject properties. Therefore, the Board grants Respondent's motion to dismiss.

ORDER:

The petition is dismissed.

APPEAL:

If the decision of the Board is against Petitioner, Petitioner may petition the Court of Appeals for judicial review according to the Colorado appellate rules and the provisions of Colorado Revised Statutes ("CRS") section 24-4-106(11) (commenced by the filing of a notice of appeal with the Court of Appeals within forty-five days after the date of the service of the final order entered).

If the decision of the Board is against Respondent, Respondent, upon the recommendation of the Board that it either is a matter of statewide concern or has resulted in a significant decrease in the total valuation of the Respondent county, may petition the Court of Appeals for judicial review according to the Colorado appellate rules and the provisions of CRS section 24-4-106(11) (commenced by the filing of a notice of appeal with the Court of Appeals within forty-five days after the date of the service of the final order entered).

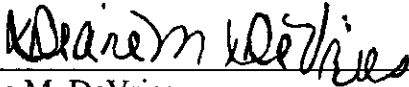
In addition, if the decision of the Board is against Respondent, Respondent may petition the Court of Appeals for judicial review of alleged procedural errors or errors of law within thirty days of such decision when Respondent alleges procedural errors or errors of law by the Board.

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 of the respondent county, Respondent may petition the Court of Appeals for judicial review of such questions within thirty days of such decision.

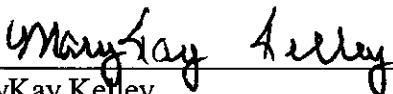
Colo. Rev. Stat. § 39-8-108(2) (2007).

DATED and MAILED this 9th day of January 2008.

BOARD OF ASSESSMENT APPEALS



Diane M. DeVries



MaryKay Kelley

This decision was put on the record

JAN 8 2008

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



Heather Heinlein

