BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO

1313 Sherman Street, Room 315 Denver, Colorado 80203

Petitioner:

OAKWOOD HOMES,

v.

Respondent:

DENVER COUNTY BOARD OF EQUALIZATION.

ORDER

THIS MATTER was heard by the Board of Assessment Appeals on May 9, 2008, 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:

Address	Denver County Schedule No.
18503 E 52nd Ave Apprx	00152-00-140-000
18501 E 52 nd Ave Apprx	00152-00-137-000
5401 Himalaya Rd Apprx	00151-00-019-000
4803-5101 Picadilly Rd	00143-00-046-000
5500 Himalaya Rd Apprx	00142-00-016-000
5500 Himalaya Rd Apprx	00142-00-015-000
5201 Picadilly Rd Apprx	00141-00-035-000

Respondent moved this tribunal to dismiss the petition on the subject properties for tax year 2005. Petitioner filed an objection to the motion to dismiss and moved to amend the name of Petitioner. After hearing arguments from both parties on May 9, 2008, the Board ordered both parties to provide a summary of ownership of the subject properties during tax year 2005.

46039

Docket No.: 46039

On May 15, 2008 the Board received Respondent's Ownership Information Requested by Board 5/9/2008. The Board received Petitioner's Additional Ownership Information requested by Board on May 23, 2008.

Based on a review of the documentation provided, Petitioner has neither provided documentation of ownership of the subject properties during tax year 2005 nor a contractual right to appeal. Therefore, the Board grants Respondent's motion to dismiss, and denies Petitioner's motion to amend name of Petitioner

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

DATED and MAILED this 4th day of June 2008.

BOARD OF ASSESSMENT APPEALS

Auri.

Diane M. DeVries

MarvKav Kellev

This decision was put on the record

JUN 0 4 2008

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

Heather Heinlein

