

<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>MARVIN B. SIMON,</p> <p>v.</p> <p>Respondent:</p> <p>JEFFERSON COUNTY BOARD OF COMMISSIONERS.</p>	<p>Docket No.: 46431</p>
<p>ORDER</p>	

THIS MATTER was heard by the Board of Assessment Appeals on May 29, 2007, Sondra W. Mercier and Debra A. Baumbach presiding. Petitioner was not represented at the hearing. Respondent was represented by Eric Butler, Esq.

The subject property is described as follows:

**Vacant Land
Jefferson County Schedule No. 40-251-00-002**

Petitioner is requesting an abatement/refund of taxes for tax years 2003 and 2004.

Petitioner did not attend the hearing or appear by telephone.

Counsel for Respondent moved to dismiss the appeal on the grounds that Petitioner failed to appear in person or by 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.

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 5th day of June 2007.

BOARD OF ASSESSMENT APPEALS

Sondra W. Mercier
Sondra W. Mercier

Debra A. Baumbach
Debra A. Baumbach

This decision was put on the record

JUN 04 2007

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

Heather Heinlein
Heather Heinlein

