

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

**Docket No.: 46436**

Petitioner:

**JEFFREY AND ALISA NIXON,**

v.

Respondent:

**JEFFERSON COUNTY BOARD OF  
COMMISSIONERS.**

**ORDER**

**THIS MATTER** was heard by the Board of Assessment Appeals on April 5, 2007, Diane M. DeVries and Lyle D. Hansen presiding. Petitioner appeared pro se. Respondent was represented by Eric T. Butler, Esq.

**FINDINGS OF FACT AND CONCLUSIONS:**

1. Subject property is legally described as follows:

**23724 Moqui Road  
Jefferson County Schedule No. 076607**

2. Petitioner is requesting an abatement/refund of taxes for tax year 2005.
3. Counsel for Respondent moved to dismiss the appeal on the grounds that a protest had previously been filed regarding the 2005 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 13<sup>th</sup> day of April, 2007.

**BOARD OF ASSESSMENT APPEALS**

*Diane M. DeVries*

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Diane M. DeVries

*Lyle D. Hansen*

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Lyle D. Hansen

This decision was put on the record

April 5, 2007

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

*Diane M. Fechisin*

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Diane M. Fechisin

