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| <p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>T & B GREELEY LC BY KMART CORPORATION,</p> <p>v.</p> <p>Respondent:</p> <p>WELD COUNTY BOARD OF EQUALIZATION.</p> | <p>Docket No.: 46796</p> |
| <p>ORDER</p> | |

THIS MATTER was heard by the Board of Assessment Appeals on October 29, 2007, Diane M. DeVries and Lyle D. Hansen presiding. Petitioner was not represented at the hearing. Respondent was not represented at the hearing. Petitioner is protesting the 2006 actual value of the subject property.

The subject property is described as follows:

**2400 West 29th Street, Greeley, Colorado
Weld County Schedule No. R0131594 & R2597586**

Neither Petitioner nor Respondent attended the hearing or appeared by telephone.

The Board, on its own motion, dismissed the appeal on the grounds that both Petitioner and Respondent failed to appear in person or by telephone.

ORDER:

The appeal 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).

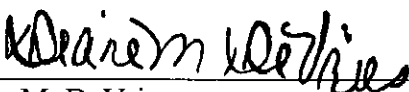
In addition, if the decision of the Board is against Respondent, Respondent may petition the Court of Appeals for judicial review of alleged procedural errors or errors of law within thirty days of such decision when Respondent alleges procedural errors or errors of law by the Board.

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.

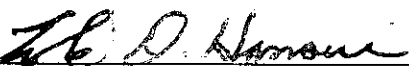
Colo. Rev. Stat. § 39-8-108(2) (2007).

DATED/MAILED this 30th day of October 2007.

BOARD OF ASSESSMENT APPEALS



Diane M. DeVries



Lyle D. Hansen

This decision was put on the record

October 29, 2007

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



Heather Heinlein

