

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

Docket No.: 50248

Petitioner:

**PANSY L. MILLER REVOCABLE LIVING TRUST
DATED OCT 14, 1999,**

v.

Respondent:

**COSTILLA COUNTY BOARD OF
COMMISSIONERS**

ORDER

THIS MATTER was heard by the Board of Assessment Appeals on November 21, 2008, Diane M. DeVries and Debra A. Baumbach presiding. Petitioner was represented by Pansy L. Miller, trustee. Respondent was not represented at the hearing. Petitioner is requesting an abatement/refund of taxes on the subject property for tax year 2007. This matter came before the Board on the Board's Order to Show Cause dated October 14, 2008.

Subject property is described as follows:

Pt of SW 4 of Sec 16-1-73

Costilla County Schedule No. 10112590-R

On June 28, 2007 the Costilla County Assessor issued a Notice of Determination for the subject property for tax year 2007. The matter before the Board concerns a petition for abatement/refund of taxes on the subject property for tax year 2007, filed February 11, 2008 with the Costilla County Board of Commissioners.

Petitioner was unable to show cause at the hearing why the case should not be dismissed under CRS § 39-10-114(1)(a)(I)(D), "No abatement or refund of taxes shall be made based upon the ground of overvaluation of property if an objection or protest to such valuation has been made and a notice of determination has been mailed to the taxpayer pursuant to section 39-5-122. . . ."

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 CRS § 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 for assessment of the county wherein the property is located, may petition the Court of Appeals for judicial review according to the Colorado appellate rules and the provision of CRS § 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 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 for assessment of the county in which the property is located, Respondent may petition the Court of Appeals for judicial review of such questions.

CRS § 39-10-114.5(2) (2008).

DATED and MAILED this 26th day of November 2008

BOARD OF ASSESSMENT APPEALS

This decision was put on the record

NOV 21 2008

Diane M. DeVries

Diane M. DeVries

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

Debra A. Baumbach

Debra A. Baumbach

Heather Flannery
Heather Flannery

