

<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>K & D ASSOCIATES,</p> <p>v.</p> <p>Respondent:</p> <p>ARAPAHOE COUNTY BOARD OF COMMISSIONERS.</p>	<p>Docket No.: 51504</p>
<p>ORDER ON MOTION TO DISMISS</p>	

THIS MATTER was heard by the Board of Assessment Appeals on March 11, 2010, Diane M. DeVries and James R. Meurer presiding. Petitioner was represented by Kulwant R. Kukreja, Owner. Respondent was represented by George Rosenberg, Esq. Petitioner is requesting an abatement/refund of taxes on the subject property for tax year 2007.

The subject property is legally described as follows:

**6101 South Dunkirk Street, Aurora, Colorado
Arapahoe County Schedule No. 2073-22-2-10-043**

The Board received Respondent's Motion to Dismiss on March 2, 2010 and heard arguments on the Motion on March 11, 2010.

Petitioner acquired the subject property in 2008. The Board agrees with Respondent that Petitioner does not have standing to file for an abatement/refund on the subject property for tax year 2007. *See Hughey v. Jefferson County Board of Commissioners*, 921 P. 2d 76 (Colo. App. 1996).

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 Section 24-4-106(11), C.R.S. (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 Section 24-4-106(11), C.R.S. (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).

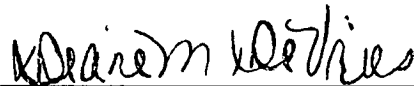
In addition, if the decision of the Board is against Respondent, Respondent may petition the Court of Appeals for judicial review of alleged procedural errors or errors of law when Respondent alleges procedural errors or errors of law by the Board.

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.

Section 39-10-114.5(2), C.R.S.

DATED/MAILED this 11th day of March 2010.

BOARD OF ASSESSMENT APPEALS



Diane M. DeVries



James R. Meurer

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



Heather Flannery