

<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>BARBARA A. & HOWARD BEALL,</p> <p>v.</p> <p>Respondent:</p> <p>GILPIN COUNTY BOARD OF EQUALIZATION.</p>	<p>Docket No.: 52672</p>
<p>ORDER</p>	

THIS MATTER was heard by the Board of Assessment Appeals on April 5, 2010, James R. Meurer and Diane M. DeVries presiding. Howard Beall appeared pro se for Petitioners. Respondent was represented by James Petrock, Esq. Petitioner is protesting the 2009 actual value of the subject property.

The subject property is described as follows:

Gilpin County Schedule No. N002574

The Board received Respondent’s Motion to Dismiss Petition for Lack of Jurisdiction or for Declaratory Order on November 10, 2009 and heard arguments on Respondent’s Motion on April 5, 2010.

Respondent assigned an actual value of \$2,280.00 to the subject property for tax year 2009. Section 39-8-108(5)(a), C.R.S. provides “In any appeal authorized by this section or by section 39-5-122, 39-5-122.7, or 39-10-114: (a) The valuation shall not be adjusted to a value higher than the valuation set by the county board of equalization pursuant to section 39-8-107” Petitioner is requesting an increase in the value assigned to the subject property for tax year 2009. The Board grants Respondent’s Motion.

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 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 of the respondent county, 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).


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.

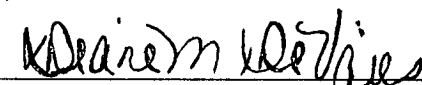
Section 39-8-108(2), C.R.S.

DATED/MAILED this 6th day of April 2010.

BOARD OF ASSESSMENT APPEALS

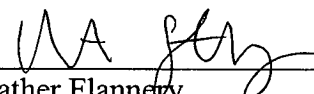


James R. Meurer



Diane M. DeVries

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



Heather Flannery

