

<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>STEPHEN D. TEBO,</p> <p>v.</p> <p>Respondent:</p> <p>BOULDER COUNTY BOARD OF EQUALIZATION.</p>	<p>Docket No.: 53826</p>
<p>ORDER</p>	

THE BOARD OF ASSESSMENT APPEALS received Respondent's Motion to Dismiss on December 22, 2009 and Respondent's Supplement to Motion to Dismiss on December 29, 2009. The Board did not receive a response from Petitioner.

Petitioner is protesting the 2009 actual value of Boulder County Schedule No. R0009240, 1125 Walnut Street.

The Board has reviewed Respondent's Motion and Petitioner's Petition to the Board. Respondent's decision shows a mailed date of November 5, 2009. Therefore, Petitioner's appeal to the Board was due December 7, 2009, the first business day following the deadline of December 5, 2009. Petitioner's petition was emailed to the Board and postmarked December 15, 2009. Petitioner's appeal to the Board was not timely; the Board grants Respondent's Motion to Dismiss.

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 7th day of January 2010.

BOARD OF ASSESSMENT APPEALS

Karen E Hart
Karen E. Hart

Sondra W. Mercier
Sondra W. Mercier

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

HA Flannery
Heather Flannery

