

<p><b>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO</b> 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p><b>PALISADES CORPORATION,</b></p> <p>v.</p> <p>Respondent:</p> <p><b>HINSDALE COUNTY BOARD OF EQUALIZATION.</b></p>	<p><b>Docket No.: 54480</b></p>
<p style="text-align: center;"><b>ORDER</b></p>	

**THIS MATTER** was heard by the Board of Assessment Appeals on May 18, 2010, Karen E. Hart and Louesa Maricle presiding. Mr. Thomas W. Reilly, III was present for Petitioner. Respondent was represented by Charles Cliflet, Esq. and Michael O'Loughlin, Esq.

The subject property is described as follows:

**Hinsdale County Schedule No. R000785**

Petitioner is protesting the tax year 2009 valuation of the subject property.

Petitioner, Palisades Corporation, is not a closely held corporation and must be represented by a licensed Colorado attorney.

Respondent moved to dismiss the petition for lack of appropriate legal representation. The Board granted 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 19<sup>th</sup> day of May 2010.

**BOARD OF ASSESSMENT APPEALS**

  
\_\_\_\_\_  
Karen E. Hart

  
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Louesa Maricle

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

  
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Heather Flannery

