

<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>BROWN PALACE JOINT VENTURE,</p> <p>v.</p> <p>Respondent:</p> <p>DENVER COUNTY BOARD OF COMMISSIONERS.</p>	<p>Docket No.: 55013</p>
<p>ORDER</p>	

THE BOARD OF ASSESSMENT APPEALS received Respondent's Motion to Dismiss on May 18, 2010. The Board did not receive a response from Petitioner.

The Board has reviewed Respondent's Motion and Petitioner's Petition to the Board. Petitioner is requesting an abatement/refund of taxes for tax year 2006 on 1715 Tremont Place, Denver, Colorado, Denver County Schedule No. 02346-06-006-000.

Section 39-10-114(1)(a)(I)(A) provides that, "in no case shall an abatement or refund of taxes be made unless a petition for abatement or refund is filed within two years after January 1 of the year following the year in which the taxes were levied." Petitioner's Petition for Abatement or Refund of Taxes for Denver County, attached to Respondent's Motion as Exhibit A, is dated March 26, 2009, received by the Board of Equalization April 6, 2009. Therefore Petitioner's Petition for Abatement or Refund of Taxes for Denver County for tax year 2006 was not filed within the statutory deadline. 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 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 9th day of June 2010.

BOARD OF ASSESSMENT APPEALS

Karen E. Hart
Karen E. Hart

Debra A. Baumbach
Debra A. Baumbach

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

Heather Flannery
Heather Flannery

