

<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>SHOSHONE PROPERTY LLC,</b></p> <p>v.</p> <p>Respondent:</p> <p><b>ARAPAHOE COUNTY BOARD OF COMMISSIONERS.</b></p>	<p><b>Docket No.: 56004</b></p>
<p><b>ORDER TO DISMISS</b></p>	

**THE BOARD OF ASSESSMENT APPEALS** received Respondent’s Motion to Dismiss Forthwith on August 4, 2011. The Board did not receive a written response from Petitioner. This matter was heard by the Board of Assessment Appeals on September 14, 2011, Sondra W. Mercier and Lyle D. Hansen presiding. Mr. William Harrell appeared pro se for Petitioner. Respondent was represented by George Rosenberg, Esq. Petitioner is requesting an abatement/refund on the subject property for tax year 2009. Respondent contends that Petitioner’s request for abatement/refund of taxes for tax year 2009 should be dismissed.

The subject property is described as follows:

**2810-2812 South Shoshone Street, Englewood, Colorado  
Arapahoe County Schedule No. 1971-33-2-02-021**

Pursuant to Section 39-10-114(1)(a)(I)(D), C.R.S., “[n]o abatement or refund of taxes shall be made based upon the ground of overvaluation of property if an objection or protest to such valuation has been made and a notice of determination has been mailed to the taxpayer pursuant to section 39-5-122.”

The Board finds that Petitioner filed a protest with the Arapahoe County Assessor’s Office for tax year 2009, and a notice of determination was mailed to Petitioner pursuant to Section 39-5-122, C.R.S. The Board further finds that Petitioner’s request for abatement/refund of taxes is based upon the ground of overvaluation of the subject property.

**ORDER:**

Petitioner is barred from seeking an abatement/refund. 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 30<sup>th</sup> day of September 2011.

**BOARD OF ASSESSMENT APPEALS**

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

*Sondra W. Mercier*

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Sondra W. Mercier

*J. Michael Beery*  
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J. Michael Beery

*Lyle D. Hansen*

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Lyle D. Hansen

