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| <b>BOARD OF ASSESSMENT APPEALS,<br/>STATE OF COLORADO</b><br>1313 Sherman Street, Room 315<br>Denver, Colorado 80203              | <b>Docket No.: 56890</b> |
| Petitioner:<br><br><b>TIMOTHY NEAL TIMMONS</b><br><br>v.<br>Respondent:<br><br><b>JEFFERSON COUNTY BOARD OF<br/>EQUALIZATION.</b> |                          |
| <b>ORDER</b>  |                          |

**THIS MATTER** was heard by the Board of Assessment Appeals on November 4, 2011, James R. Meurer and Diane M. DeVries presiding. Petitioner was not represented at the hearing. Respondent was represented by David Wunderlich, Esq.

The subject property is described as follows:

**Schedule No. 070691**  
**Vacant Land**  
**Golden, CO**

Petitioner is protesting the tax year 2010 actual value and classification of the subject property.

Petitioner did not attend the hearing or appear by telephone.

Respondent moved to dismiss the appeal on the grounds that Petitioner failed to appear in person or by telephone.

**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 9<sup>th</sup> day of November 2011.



BOARD OF ASSESSMENT APPEALS

*Diane M. DeVries*

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Diane M. DeVries

*James R. Meurer*  
\_\_\_\_\_  
James R. Meurer

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

*J. Michael Beery*  
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J. Michael Beery