

<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>ACME SUPER PAWN LLC,</p> <p>v.</p> <p>Respondent:</p> <p>EL PASO COUNTY BOARD OF EQUALIZATION.</p>	<p>Docket No.: 60541</p>
<p>ORDER DISMISSING APPEAL</p>	

THIS MATTER came before the Board of Assessment Appeals (BAA) on July 18, 2012, Diane M. DeVries and Amy J. Williams presiding.

On May 18, 2012, Respondent filed Respondent’s Motion to Dismiss Petition. Respondent argues that Petitioner’s appeal to the BAA should be dismissed as it was untimely filed. Petitioner filed a Response to Motion to Dismiss Petition on May 29, 2012. Petitioner concedes that the deadline for the filing of the petition with the BAA was missed but requests the Board to nevertheless allow the petition to proceed.

Pursuant to Section 39-10-114.5(1), C.R.S., a decision of a Board of County Commissioners must be appealed before the BAA within 30 days from the entry of such decision. Timely filing is a statutory jurisdictional requirement for taking administrative appeals before the BAA. *Fleisher-Smyth v. Bd. of Assessment App.*, 865 P.2d 922 (Colo. App. 1993).

In this matter, the El Paso Board of County Commissioners issued its decision on Petitioner’s petition on February 28, 2012. Petitioner’s appeal with the BAA was untimely as it was not filed until April 2, 2012.

ORDER:

The Board is without jurisdiction to hear Petitioner’s appeal. The appeal is hereby dismissed.

Dated this 18th day of July, 2012.

BOARD OF ASSESSMENT APPEALS

Diane M DeVries

Diane M. DeVries

Amy J Williams

Amy J. Williams

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

Milla Crichton

Milla Crichton

