

<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>ALI REZA ROWNAGHI AND SIMIN TEHRANI,</p> <p>v.</p> <p>Respondent:</p> <p>JEFFERSON COUNTY BOARD OF EQUALIZATION.</p>	<p>Docket No.: 61143</p>
<p>ORDER DISMISSING APPEAL</p>	

THIS MATTER was heard by the Board of Assessment Appeals on July 24, 2013, Diane M. DeVries and James R. Meurer presiding. Petitioners were represented by Ms. Simin Hehrani, who appeared pro se via a telephone. Respondent was represented by Casie Stokes, Esq. Petitioners are protesting the 2012 actual value of the subject property.

Subject property is described as follows:

**7800 W. Colfax Ave
Lakewood, CO 80204
Jefferson County Schedule No: 110101**

On January 11, 2013, the Board of Assessment Appeals granted the parties permission to conduct discovery under the Colorado Rules of Civil Procedure Rules 26 through 37.

On March 26, 2013, the Board received Respondent's Motion to Compel. Respondent informed the Board that Petitioners have not responded to Respondent's discovery requests and have not complied with certain automatic disclosures mandated by Section 39-8-107(5)(a)(I), C.R.S. Petitioners did not file a response to Respondent's Motion.

On April 15, 2013, the Board issued an Order to Comply, ordering Petitioners to produce the items listed in Respondent's Motion to Compel on or before April 26, 2013.

On May 3, 2013, the Board received Respondent's Motion for Sanctions. Respondent informed the Board that Petitioners have failed to comply with their statutory obligations under Section 39-8-107(5)(a)(I), C.R.S. and with the Board's April 15, 2013. Order to Comply.

On May 16, 2013, the Board ordered Petitioners to show cause to the Board, in writing, by no later than May 31, 2013, why this matter should not be dismissed for Petitioners' failure to comply with the Board's Order to Comply as well as with the applicable statutory provisions. The Board also stated that in the event of Petitioners' failure to timely comply with the Board's Order to Show Cause, Petitioners' appeal would be dismissed.

At the hearing, Ms. Stokes informed the Board that as of the date of the hearing, Petitioners have not complied neither with the requirements of Section 39-8-107(5)(a)(I), C.R.S. nor with the Board's Orders. Respondent provided to the Board a copy of all information that was submitted by Petitioners and received by the County thus far (Respondent's Exhibit B):

- A copy of a lease extension dated February 28, 2011 entered between Mark's Auto Sales, Inc. and Simin Tehrani
- An undated copy of a commercial lease for Unit A of the subject property, entered between Mark's Auto Sales and Ali Rownaghi.
- A one-page profit/loss 2011 statement
- A lease agreement dated June 1, 2004 between Simin Tehrani and Western Distributing Company.

Respondent contended that Petitioners did not provide enough information to comply with Section 39-8-107(5)(a)(I), C.R.S. According to Ms. Stokes, the copies of the leases that Petitioners provided were for parts of the subject; there were no complete lease information provided for both of the subject's two buildings (the subject consists of two separate buildings). Further, Ms. Stokes stated that one of the leases provided by Petitioners was entered between Ms. Tehrani and her brother. Ms. Stokes stated that Petitioners have the burden of showing to the Board that Respondent's valuation is incorrect. Ms. Stokes pointed out that Petitioners did not submit any exhibits to the Board to support that Respondent's valuation was incorrect. Ms. Stokes also testified that Ms. Tehrani was an informed and a sophisticated investor and owner who has been through the tax appeal process in the past and was well aware of her duty to supply the required information.

Ms. Tehrani testified that she provided multiple times all of the information that was requested of Petitioners. Ms. Tehrani stated that she faxed the information to the County on at least four separate occasions and also e-mailed information to the County. Ms. Tehrani contended that she provided her tax returns information, lease information, and photographs of the subject to the County. She stated that she called the County numerous times and she requested a County's representative to visit her property for an inspection. Ms. Tehrani stated that Respondent refused to conduct inspection of the subject. The witness also stated that she hired a professional appraiser to conduct an official appraisal of the subject.

Ms. Stokes responded that Petitioners' appraisal done on the subject property was performed for a bank, not for the tax appeal purposes. Ms. Stokes also added that Respondent's appraiser was able to inspect one of the subject's buildings but was denied access to the second building. Ms. Stokes stated that Petitioners have not provided income and operating expenses, rent rolls, property insurance coverage information, or information about any constructions or

repairs done on the subject.

Pursuant to Section 39-8-107 (5)(a)(I), C.R.S., any petitioner appealing a valuation of a rent-producing commercial real property must provide to the county board of equalization (A) actual annual rental income for two full years; (B) tenant reimbursements for two full years; (C) itemized expenses for two full years; and (D) complete rent roll data for two full years. Per Statute, this information must be provided within ninety (90) days after the appeal has been filed with the Board of Assessment Appeals. Section 39-8-107 (5)(a)(II), C.R.S. Failure to provide this information may result in the dismissal of the appeal. Section 39-8-107 (5)(c), C.R.S.

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.

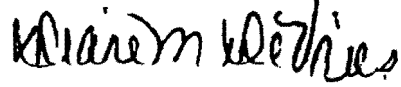
ORDER

After hearing the testimonies of the parties and reviewing the exhibits and other information submitted in this matter, the Board was persuaded that Petitioners failed to comply with Section 39-8-107(5)(a)(I), C.R.S. and with the Board's Orders directing Petitioners to provide discovery information to Respondent. The Board's Orders warned Petitioners that failure to provide requested information to Respondent would result in the dismissal of Petitioners' appeal. Nevertheless, even by the time of the hearing, Petitioners provided only very limited and incomplete discovery information pertaining to the subject property.

Therefore, Petitioners' Petition is hereby DISMISSED.

DATED/MAILED this 15th day of August, 2013.

BOARD OF ASSESSMENT APPEALS:

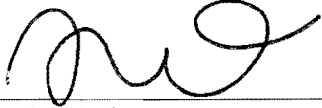


Diane M. DeVries



James R. Meurer

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



Milla Lishchuk

