

<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>JOHN HATFIELD,</p> <p>v.</p> <p>Respondent:</p> <p>LARIMER COUNTY BOARD OF EQUALIZATION.</p>	<p>Docket No.: 65231</p>
<p>ORDER DISMISSING APPEAL</p>	

THIS MATTER came before the Board of Assessment Appeals (BAA) on February 19, 2015, Diane M. DeVries and MaryKay Kelley presiding. Petitioner, Mr. John Hatfield, appeared *pro se*. Respondent was represented by David P. Ayraud, Esq. Petitioner is protesting the 2012 value of the subject property.

On November 3, 2014, Respondent filed Respondent's Motion to Dismiss. Petitioner did not file a written response to Respondent's Motion to Dismiss.

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 Larimer County Board of Commissioners, sitting as the Board of Equalization, issued its decision on Petitioner's appeal on July 29, 2014. Petitioner's appeal with the BAA was untimely as it was not filed until October 21, 2014; 54 days after the thirty (30) day deadline to appeal had expired.

ORDER:

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

Dated this 20th day of February, 2015.

BOARD OF ASSESSMENT APPEALS

Diane M DeVries

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

Milla Lishchuk

Milla Lishchuk

Diane M. DeVries

MaryKay Kelley

MaryKay Kelley

