BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203	Docket No.: 75521
Petitioner: JONATHAN L. KIM & DEBBIE A. KIM,	
v.	
Respondent:	
SAGUACHE COUNTY BOARD OF EQUALIZATION.	
ORDER OF DISMISSAL	

THIS MATTER comes before the Board of Assessment Appeals on February 6, 2020, Diane M. DeVries and Sondra W. Mercier presiding. Benjamin F. Gibbons, Esq. appeared on behalf of Respondent.

Petitioner did not attend the February 6, 2020 hearing or appear by telephone. Respondent moved to dismiss the appeal on the grounds of Petitioner's failure to appear. The Board granted Respondent's motion.

ORDER

The appeal is dismissed.

APPEAL RIGHTS

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-nine 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

75521

Appeals within forty-nine 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 and MAILED this 10th day of April, 2020.

BOARD OF ASSESSMENT APPEALS:

SEAL STESSMENT ASSESSMENT ASSESSM

Drafting Board Member:

Diane M. DeVries

Concurring Board Member:

Sondra W. Mercier

Concurring without modification pursuant to § 39-2-127(2), C.R.S.

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

Vacque line Lim

75521 2