

<b>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO</b> 1313 Sherman Street, Room 315 Denver, Colorado 80203	
Petitioner:  <b>DOW COLORADO LLC,</b>  v.  Respondent:  <b>JEFFERSON COUNTY BOARD OF EQUALIZATION.</b>	
<b>Docket No.: 78027</b>	
<b>ORDER OF DISMISSAL</b>	

**THIS MATTER** comes before the Board of Assessment Appeals (“the Board”) on Respondent’s December 14, 2020 Forthwith Motion for Contempt Citation and Renewed Request for Sanctions for Failure to Comply with Order to Show Cause, filed

1. On August 13, 2020, the Board continued the hearing in this matter from its original setting of October 7, 2020 to January 7, 2021 and extended the deadline for filing Rule 11 documents to December 10, 2020.
2. On August 18, 2020, Respondent mailed its Request for Production of Documents and Entry Upon Land (“Requests”) to Petitioner’s tax agent, Paradigm Tax Group. Under Board Rule 9(b)(2), Petitioner was obligated to respond to Respondent’s Requests by September 8, 2020.
3. Following a request from Paradigm Tax Group for an extension of time to respond to the Requests, Respondent agreed to allow Petitioner until September 24, 2020 to respond.
4. Petitioner did not respond to the Requests by September 24, 2020, nor did Petitioner respond to Respondent’s October 23, 2020 emailed attempt to confer about the status of Petitioner’s responses.
5. On November 2, 2020, Respondent filed a Motion to Compel. Petitioner filed no response to the Motion to Compel. On November 18, 2020, the Board issued an Order to Compel, requiring Petitioner to respond to the Requests by November 27, 2020, and indicating if Petitioner

did not, the Board would immediately entertain a motion for sanctions. Petitioner failed to respond to the Requests by November 27.

6. On December 1, 2020 Respondent filed a Forthwith Motion for Sanctions for Failure to Comply with the Order to Compel.

7. On December 2, 2020 the Board issued its Order to Show Cause. The Board noted in this Order Petitioner had failed to comply with the Board's November 18<sup>th</sup> Order to Compel, Petitioner had had over three months to respond to Respondent's Requests, and Petitioner had failed to make the full disclosure of information necessary to the resolution of this appeal. The Board ordered Petitioner to show cause in writing on or before December 11, 2020 why this appeal should not be dismissed.

8. On December 4, 2020, Petitioner emailed responses to the Requests to the Respondent, and copied the Board. The responses are clearly incomplete. In addition, the responses were made almost three months after they were due under the Board's Rules, over two months after Petitioner's own requested extended deadline, and a full week after the November 27, 2020 deadline established by the Board in its November 18<sup>th</sup> Order to Compel. To date, Petitioner has offered no explanation for the delay in responding to the Requests.

9. To date, Petitioner has not filed a response to the Board's December 2<sup>nd</sup> Order to Show Cause.

10. To date, Petitioner has also failed to respond both to Respondent's December 1<sup>st</sup> Forthwith Motion for Sanctions or the December 14<sup>th</sup> motion here under consideration, except to refer Respondent, via an email from a Paradigm employee, to the late-filed and incomplete discovery responses.

11. Petitioner is represented in this action by an agent, Paradigm Tax Group. In its role as a tax agent, Paradigm represents numerous commercial clients, including Petitioner, before the Board. In this role, Paradigm is expected to be familiar with the Board's Rules and to possess an understanding and sophisticated knowledge of the procedures involved with a property tax appeal before the Board. Despite this, in representing Petitioner in this matter, Paradigm has failed to comply with basic obligations under the Board's Rules or to comply with the Board's Orders.

12. Petitioner's failure to respond to limited, relevant discovery Requests unfairly prejudiced Respondent in its ability to prepare for hearing on this appeal. Despite the many opportunities afforded Petitioner to meaningfully and fairly engage in this appeal, it has failed to do so. For months, Petitioner has shown a disregard for the appeal process, for procedural efficiency, and for the aims of the discovery process.

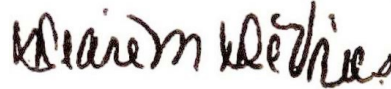
13. Based upon the grounds set forth above, Respondent's Request that the Board dismiss this appeal is **granted**. Respondent's requests that the Board issue a contempt citation and impose sanctions in the form of attorney fees is **denied** on the grounds the Board does not have the authority to issue such citations or impose sanctions in the form of attorney fees.

The Board hereby orders this appeal is **DISMISSED** with prejudice.

**DATED and MAILED** this 18th day of December, 2020.

**BOARD OF ASSESSMENT APPEALS:**

Drafting Board Member:



Diane DeVries



Concurring Board Member:



Sondra 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.



Casie Stokes