

<p><b>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO</b> 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p><b>PAT K. CISMARU,</b></p> <p>v.</p> <p>Respondent:</p> <p><b>JEFFERSON COUNTY BOARD OF EQUALIZATION.</b></p>	
<p>Attorney or Party Without Attorney for the Petitioner:</p> <p>Name: Ms. Pat K. Cismaru Address: P.O. Box 64532 Lubbock, Texas 79464 Phone Number: 806-794-6633</p>	<p><b>Docket Number: 39750</b></p>
<p align="center"><b>ORDER ON WITHDRAWAL</b></p>	

**THIS MATTER** was scheduled for a hearing before the Board of Assessment Appeals on December 10, 2002. On November 4, 2002, the Board received Petitioner's request to withdraw the above-captioned appeal. The Board has approved Petitioner's request.

**FINDINGS OF FACT AND CONCLUSIONS:**

1. Subject property is described as follows:

**Schedule No.: 169437**

**Category: Valuation**

**Property Type: Residential**

2. Petitioner is protesting the 2001 actual value of the subject property.

**ORDER:**

Petitioner's request for withdrawal is granted; therefore, the Board will take no further action on these matters.

**DATED and MAILED** this 13th day of November, 2002.

**BOARD OF ASSESSMENT APPEALS**

*Karen E Hart*

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Karen E. Hart

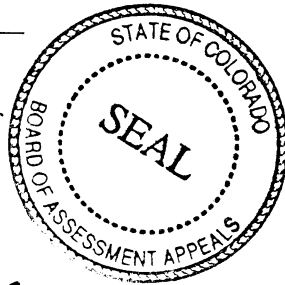
*Debra A. Baumbach*

\_\_\_\_\_  
Debra A. Baumbach

This decision was put on the record

\_\_\_\_\_  
November 12, 2002

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



*Marian F. Brennan*

\_\_\_\_\_  
Marian F. Brennan

P.O. Box 64532  
Lubbock, Texas 79464  
October 31, 2002

Diane M. DeVries, Administrator  
for the Board  
State of Colorado  
Department of Local Affairs  
Board of Assessment Appeals  
1313 Sherman Street - Suite 315  
Denver, Colorado 80203

Re: Jefferson County Schedule #169437 - 2001 and 2002

Dear Ms. DeVries:

Enclosed you will find a copy of the letter I wrote to J. Kevin McCaskey, Assessor. It is self explanatory.

Please note that I did sell the property in an attempt to get away from Jefferson County, and may well sell the remaining units in that county.

By the way, as of today, I never did get the denial from them!

Again, many thanks to you and all the staffers.

Respectfully,

*PKC*

Pat K. Cismaru

STATE OF COLORADO  
BOARD OF ASSESSMENT APPEALS

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RECEIVED

P.O. Box 64532  
Lubbock, Texas 79464  
October 31, 2002

J. Kevin McCaskey, Assessor  
Jefferson County Assessor's Office  
100 Jefferson County Parkway  
Golden, Colorado 80419

Re: Status of Schedule #169437 - Non receipt of denial letter to date

Dear Sir:

Please be advised the letter you mailed me in Colorado, after I departed, was forwarded to me. I am also in receipt of the same letter mailed to Texas. I appreciate your comments and the proposed sharing of my concerns with the BCC when the BOE sets hearing dates and times. Thank you as well for your wishes for my full recovery.

I do, however, stand by my comments, based on my personal experiences. In the past I also required a change of scheduling due to facial restrictions and was undergoing physical therapy, which I do continue to date, but on a more flexible schedule. I sincerely hope you will implement extended taxpayer appeal procedures. More often than not medical difficulties interfere with scheduled hearings. This is in addition to being provided little or no notice, with insufficient time to make the trip. I have outlined this problem in previous correspondence.

This property, schedule #169437, was raised in successive years at ridiculous levels (my opinion) despite appeal to the Board of Assessment Appeals, State of Colorado, lowering values placed on the property by the Jefferson County Assessor's Office. It is interesting to note the data supplied to the State Appeals Office was "sufficient probative evidence and testimony to prove the subject property was incorrectly valued." On more than one (1) occasion, they confirmed a reduction in value is warranted. The property actually went from bad to worse in successive years. Nonetheless, the County raised valuations and the State reduced them. In another instance, Michelle, acting on behalf of the attorney, advised he would not sign "stipulated agreements" as I placed my comments on the bottom of the page. When was freedom of speech disallowed?

The problems I encountered in 2001 and 2002 was just not worth continuing the fight, which frustrated me, especially in light of redoing the entire unit from top to bottom. I wanted out! I even had the basement mudjacked. I, personally, found a buyer, who visited while I was working on the unit. I wasn't interested in selling as there were too many units for sale in the complex, ranging in price from \$123,900 to \$171,599. Folks believe they have more than they actually do. I went LOW to get rid of the unit. However, the minority buyer needed government assistance, which raised the price enabling me to pay for all the things they wanted the seller to pay for.

**THE BOTTOM LINE IS THE UNIT IS SOLD. THERE IS NO NEED FOR ANY APPEALS. I WILL ALERT THE STATE TO THIS, AS WELL.** In fact, I may try to rid myself of all Jefferson County property. As stated previously, I never had these problems in any of the other counties in which I owned property.

Respectfully,

Pat K. Cismari  
CC: Board of Assessment Appeals, State of Colorado