

<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>DEBRA L. COLES,</b></p> <p>v.</p> <p>Respondent:</p> <p><b>COSTILLA COUNTY BOARD OF EQUALIZATION.</b></p>	<p><b>Docket No.: 48119</b></p>
<p><b>ORDER</b></p>	

**THIS MATTER** was heard by the Board of Assessment Appeals on August 12, 2008, Diane M. DeVries and Debra A. Baumbach presiding. Petitioner was not represented at the hearing. Respondent was represented by Edwin J. Lobato, Esq.

The subject properties are is legally described as follows:

**Wild Horse Mesa, Section G, Block 95A, Lots 49 & 50  
Costilla County Schedule Nos. 71229460 & 71229470**

Petitioner is requesting a reduction in value of the subject properties for tax year 2007.

Petitioner did not attend the hearing or appear by telephone. Counsel for Respondent moved to dismiss the appeal on the grounds that Petitioner failed to appear in person or by telephone.

**ORDER:**

The appeal is dismissed.

**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 Colorado Revised Statutes (“CRS”) section 24-4-106(11) (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 CRS section 24-4-106(11) (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).

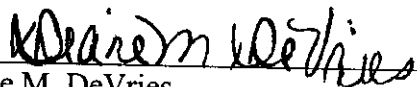
In addition, if the decision of the Board is against Respondent, Respondent may petition the Court of Appeals for judicial review of alleged procedural errors or errors of law within thirty days of such decision when Respondent alleges procedural errors or errors of law by the Board.

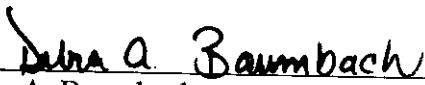
If the Board does not recommend its decision to be a matter of statewide concern or to have resulted in a significant decrease in the total valuation of the respondent county, Respondent may petition the Court of Appeals for judicial review of such questions within thirty days of such decision.

Colo. Rev. Stat. § 39-8-108(2) (2008).

**DATED/MAILED** this 20<sup>th</sup> day of August 2008.

**BOARD OF ASSESSMENT APPEALS**

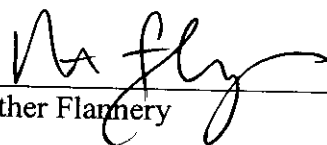
  
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Diane M. DeVries

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

This decision was put on the record

                    AUG 12 2008                    

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

  
\_\_\_\_\_  
Heather Flannery

