BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203		
Petitioner:		
GARY LUCERO,		
v.		
Respondent:		
RIO BLANCO COUNTY BOARD OF COMMISSIONERS.		
Attorney or Party Without Attorney for the Petitioner:		Docket Number: 36912
Name: Address:	Gary Lucero 1041 North Seventh Street Grand Junction, Colorado 81501	
Phone Number:	(970) 245-6333	
	ORDER	

THIS MATTER was heard by the Board of Assessment Appeals on March 16, 2001, Karen E. Hart, Mark R. Linné, and Harry J. Fuller presiding. Petitioner, Mr. Lucero, appeared pro se via telephone conference call. Respondent was represented by George E. Benner, Jr., Esq., via telephone conference call.

FINDINGS OF FACT AND CONCLUSIONS:

1. Subject property is legally described as follows:

LOTS 9, 10, 11, & 12 BLK D WHITE SUBDIVISION (Rio Blanco County Schedule No. TLSC 1991-004417)

2. Petitioner is requesting an abatement/refund of taxes on the subject property for tax year 1997 and prior.

3. Counsel for Respondent filed a Motion to Dismiss the appeal on the following grounds:

- a. Mr. Lucero is not the owner of the tax certificate;
- b. Mr. Lucero did not timely file with the Board of County Commissioners;
- c. Mr. Lucero did not own the subject.

4. The Board takes notice of the <u>Hughey v. Jefferson County Board</u>, 921 P.2d 76 (Colo.App.1996) decision that determined the holder of a tax lien does not have standing to pursue and abatement.

5. The Board grants Respondent's Motion to Dismiss.

ORDER:

The petition is dismissed.

APPEAL:

Petitioner may petition the Court of Appeals for judicial review within 45 days from the date of this decision.

If the Board recommends that this decision is a matter of statewide concern, or if it results in a significant decrease in the total valuation of the county, Respondent may petition the Court of Appeals for judicial review within 45 days from the date of this decision.

If the Board does not make the aforementioned recommendation or result or Respondent alleges procedural errors or errors of law by this Board, Respondent may petition the Court of Appeals for judicial review within 45 days from the date of this decision.

DATED this $\underline{21}^{\$}$ day of March, 2001.

Karen E-Hart

BOARD OF ASSESSMENT APPEALS

This decision was put on the record

March 16,2001

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

Diane Von Dollen

36912.01

Linné

SEAT