

<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>FAIRWAY PINES GOLF PARTNERS LTD.,</b></p> <p>v.</p> <p>Respondent:</p> <p><b>OURAY COUNTY BOARD OF EQUALIZATION.</b></p>	
<p>Attorney or Party Without Attorney for the Petitioner:</p> <p>Name: William A. McLain, Esq. Address: 3692 South Olive Denver, Colorado 80237 Phone Number: (303) 759-0087 Attorney Registration No.:</p>	<p>Docket Number: 37880</p>
<p><b>ORDER</b></p>	

**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 was represented by William A. McLain, Esq. Respondent was represented by Michael D. Hockersmith, Esq., via telephone conference call.

**FINDINGS OF FACT AND CONCLUSIONS:**

1. Subject property is legally described as follows:  
  

**GOLF COURSE HOLES 1-18 FAIRWAY PINES #1  
(Ouray County Schedule No. 2043512001)**
2. Petitioner is requesting a reduction of taxes on the subject property for tax year 2000.
3. Counsel for Respondent filed a Motion to Dismiss the appeal on the grounds that the Board lacked jurisdiction to hear the appeal because the Petitioner failed to appeal the Notice of Determination to the County Board of Equalization. The Respondent also contends that the abatement petition was filed too early. The Motion to Dismiss cites CRS 39-10-114(1)(a)(I)(D) and 39-10-114(1)(a)(I)(A).

4. The Petitioner objects to the motion because they contend the abatement was filed in error and that an appeal was filed to protest the valuation. They contend there was substantial compliance with the procedure.

5. Petitioner offered an oral motion to consider the timely filing of the abatement to be an appeal before the County as a response to the Assessor's adverse Notice of Determination.

5. The Board grants Respondent's Motion to Dismiss. The Board has no jurisdiction to hear the appeal because the Petitioner failed to appeal the County's Notice of Determination to the County Board of Equalization.

**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 Respondent alleges procedural errors or errors of law by this Board, Respondent may petition the court of appeals for judicial review within 30 days from the date of this decision.

DATED this 21<sup>st</sup> day of March, 2001.

**BOARD OF ASSESSMENT APPEALS**

Karen E Hart  
Karen E. Hart

Mark R. Linné  
Mark R. Linné

Harry J. Fuller  
Harry J. Fuller

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  
Diane Von Dollen

37880.01

