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| <p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>LEASE FINANCIAL CAPITAL CORPORATION,</p> <p>v.</p> <p>Respondent:</p> <p>JEFFERSON COUNTY BOARD OF EQUALIZATION.</p> | ▲ |
| <p>Attorney or Party Without Attorney for the Petitioner:</p> <p>Name: William R. Jones, President Address: 8601 "A" East Yale Avenue Denver, Colorado 80231 Phone Number: (303) 755-1744 E-mail: Attorney Reg. No.:</p> | <p>Docket No.: 38039</p> |
| <p>ORDER</p> | |

THIS MATTER was heard by the Board of Assessment Appeals on December 5, 2001, Mark R. Linné and Debra A. Baumbach presiding. Petitioner was represented by William R. Jones. Respondent was represented by Martin E. McKinney, Esq.

FINDINGS OF FACT AND CONCLUSIONS:

1. Subject property is legally described as follows:

PERSONAL PROPERTY
(Jefferson County Schedule No. 967402)

2. Petitioner is requesting an abatement of taxes on the subject personal property for tax year 2000.

3. Counsel for Respondent submitted a written Motion to Dismiss on grounds that the Petitioner failed to file a personal property schedule and therefore was valued by using the Best Information Available. A taxpayer is precluded from seeking an abatement on a Best Information Available valuation when the taxpayer has failed to file his personal property schedule. The Board lacks jurisdiction to hear the case.

4. The Board granted Respondent's motion to dismiss.

ORDER:

The petition is dismissed.

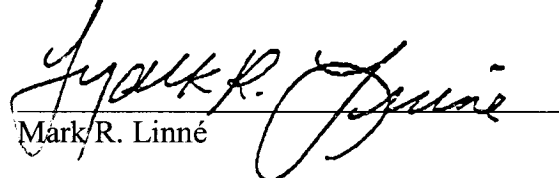
APPEAL:

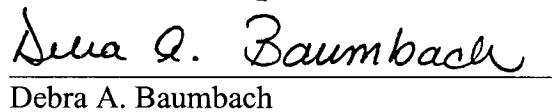
Petitioner may petition the Court of Appeals for judicial review within 45 days from the date of this decision.

If 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 14th day of December, 2001.

BOARD OF ASSESSMENT APPEALS


Mark R. Linné

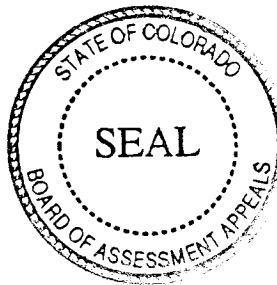

Debra A. Baumbach

This decision was put on the record

December 5, 2001.

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


Diane Von Dollen



38039.02