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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>CLEAN ENERGY LLC AND RICHARD F. THOMAS,</p> <p>v.</p> <p>Respondent:</p> <p>WELD COUNTY BOARD OF EQUALIZATION.</p> | |
| <p>Attorney or Party Without Attorney for the Petitioner:</p> <p>Name: Richard F. Thomas Address: 5081 South Florence Drive Greenwood Village, Colorado 80111 Phone Number: (720) 298-7536</p> | <p>Docket Number: 40180</p> |
| <p>ORDER</p> | |

THIS MATTER was heard by the Board of Assessment Appeals on September 4, 2003, Steffen A. Brown and Judee Nuechter presiding. Petitioner appeared pro se. Respondent was represented by Cyndy Giaque, Esq.

FINDINGS OF FACT AND CONCLUSIONS:

1. Subject property is legally described as follows:

**ETN 14076 PT S2 31 7 65 (SUGAR MILL ANNEX #2) BEG
SE COR SEC N88D20'W 1665' TO TRUE POB N24DW 510'
N29D45'W 400' N03D45'W 200' N22D45'E 130' N12D31'W
942.28' TO S LN 4TH ST EXTENDED TH S89D58'W**

(Weld County Schedule No. 070931300018)

(Weld County Account No. R0378594)

2. Petitioner is requesting a refund/abatement of taxes on the subject property for tax years 1998 and 1999.

3. Counsel for Respondent moved to dismiss the appeal on the grounds that the Board of Assessment Appeals lacked jurisdiction in this matter: Petitioner failed to timely file the petition for abatement for tax year 1998 and Petitioner had already protested the valuation for tax year 1999.

5. 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.

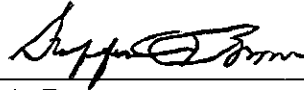
In addition, if the decision of the Board is against the Respondent, the Respondent may petition the Court of Appeals for judicial review of alleged procedural errors or errors of law when the Respondent alleges procedural errors or errors of law by the Board of Assessment Appeals.

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.

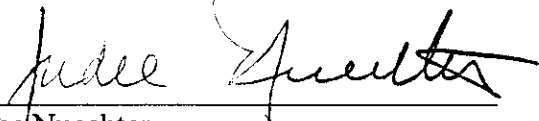
If the Board does not recommend its decision to be a matter of statewide concern or to have resulted in a significant decrease in the total valuation for assessment of the county in which the property is located, the Respondent may petition the Court of Appeals for judicial review of such questions with 45 days from the date of this decision.

DATED/MAILED this 6th day of September, 2003.

BOARD OF ASSESSMENT APPEALS



Steffen A. Brown

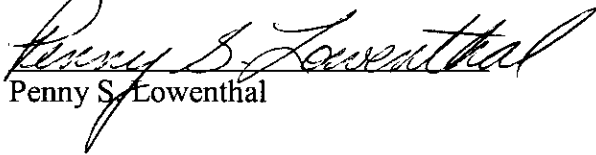


Judee Nuechter

This decision was put on the record

September 4, 2003

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


Penny S. Lowenthal