

<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>HIGH SPEED.COM OF COLORADO, LLC,</p> <p>v.</p> <p>Respondent:</p> <p>PROPERTY TAX ADMINISTRATOR</p>	▲
<p>Attorney or Party Without Attorney for the Petitioner:</p> <p>Name: Thomas P. Sawatzki Highspeed.Com of Colorado LLC</p> <p>Address: 6 West Rose, Suite 500 Walla Walla, WA 99362</p> <p>Phone Number: (509) 522-3000</p>	<p>Docket Number: 40584</p>
<p>ORDER</p>	

THIS MATTER was heard by the Board of Assessment Appeals on March 14, 2003, Debra A. Baumbach and Karen E. Hart presiding. Petitioner appeared via teleconference. Respondent was represented by Larry A. Williams, Esq.

FINDINGS OF FACT AND CONCLUSIONS:

1. Subject property is legally described as follows:
Division of Property Taxation File Number: TX959
2. Petitioner is requesting a valuation reduction on the subject property for tax year 2002.
3. Petitioner was represented by Mr. Thomas P. Sawatzki, President of Highspeed.com of Colorado, LLC.
4. Mr. Sawatzki admitted that an appeal was not filed with the Property Tax Administrator, due to staffing issues, but an appeal was filed with the Board of Assessment Appeals.

5. Counsel for Respondent moved to dismiss the appeal on the grounds that Petitioner failed to file a timely appeal, and the Board therefore lacks jurisdiction.

6. The Board granted Respondent's Motion to Dismiss.

ORDER:

The petition is dismissed.

APPEAL:

This order may be subject to appeal as provided in 39-4-109(1) C.R.S. to the Court of Appeals for judicial review within 45 days from the date of this decision.

DATED/MAILED this 15th day of March, 2003.

BOARD OF ASSESSMENT APPEALS

Karen E Hart
Karen E. Hart

Debra A. Baumbach
Debra A. Baumbach

This decision was put on the record

MAR 14 2003

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

Penny S. Lowenthal
Penny S. Lowenthal

