

<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>HARRY L. SMITH,</b></p> <p>v.</p> <p>Respondent:</p> <p><b>HUERFANO COUNTY BOARD OF EQUALIZATION.</b></p>	
<p>Attorney or Party Without Attorney for the Petitioner:</p> <p>Name: Harry L. Smith Address: 33920 Highway 167 Fowler, Colorado 81039 Phone Number: (719) 263-4905</p>	<p><b>Docket Number: 41308</b></p>
<p><b>ORDER</b></p>	

**THIS MATTER** was heard by the Board of Assessment Appeals on May 26, 2004, Karen E. Hart and Diane M. DeVries presiding. Petitioner was not represented at the hearing. Respondent was represented by Bruce A. Quintana, Licensed Appraiser.

**FINDINGS OF FACT AND CONCLUSIONS:**

1. Subject property is legally described as follows:  
  

**Lot 49A Unit C CLL Ranch  
(Huerfano County Schedule No. 4030117-R)**
2. Petitioner is requesting a reduction of taxes on the subject property for tax year 2003.
3. Petitioner did not attend the hearing, and did not make a telephone appearance.
4. On the Board’s own motion, the appeal was dismissed on the grounds that Petitioner failed to appear or telephone.

**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/MAILED** this 28<sup>th</sup> day of May, 2004.

**BOARD OF ASSESSMENT APPEALS**

Karen E Hart  
Karen E. Hart

Diane M DeVries  
Diane M. DeVries

This decision was put on the record

May 26, 2004

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

