

<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>ELMORE ELMORE & SPELTS PROPERTIES LLC,</p> <p>v.</p> <p>Respondent:</p> <p>WELD COUNTY BOARD OF EQUALIZATION.</p>	<p>DOCKET NO.: 41627</p>
<p style="text-align: center;">ORDER</p>	

THIS MATTER was heard by the Board of Assessment Appeals on October 27, 2005, Steffen A. Brown and MaryKay Kelley presiding. Petitioner was not represented at the hearing. Respondent was represented by Cyndy Giaunque.

FINDINGS OF FACT AND CONCLUSIONS:

1. Subject property is legally described as follows:

**3770 52 Highway, Frederick, Colorado
Weld County Schedule No. R1011201**
2. Petitioner is requesting a reduction in value of the subject property for tax year 2003.
3. Petitioner did not attend the hearing or make a telephone appearance.
4. Counsel for Respondent moved to dismiss the appeal on the grounds that Petitioner failed to appear or telephone.

ORDER:

The petition is dismissed.

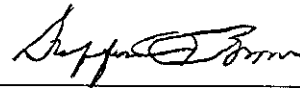
APPEAL:

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

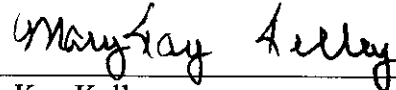
If Respondent alleges procedural errors or errors of law by this Board, Respondent may petition the Court of Appeals for judicial review within 30 days from the date of this decision.

DATED/MAILED this 28th day of October 2005.

BOARD OF ASSESSMENT APPEALS



Steffen A. Brown

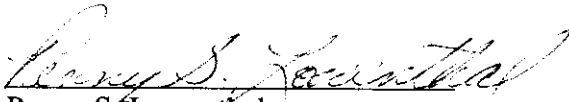


MaryKay Kelley

This decision was put on the record

October 27, 2005

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


Penny S. Lowenthal