

**BOARD OF ASSESSMENT APPEALS,  
STATE OF COLORADO**  
1313 Sherman Street, Room 315  
Denver, Colorado 80203

**Docket No.: 45154**

Petitioners:

**DALE AND DEBBIE STONE,**

v.

Respondent:

**ARAPAHOE COUNTY BOARD OF  
EQUALIZATION.**

**ORDER**

**THIS MATTER** was heard by the Board of Assessment Appeals on November 28, 2006, Sondra W. Mercier and Lyle D. Hansen presiding. Petitioners were represented by Mr. Dale Stone. Respondent was represented by George Rosenberg, Esq.

**FINDINGS OF FACT AND CONCLUSIONS:**

1. Subject property is legally described as follows:

**56825 I-70 Frontage Road, Strasburg, Colorado  
Arapahoe County Schedule No. 1983-04-1-05-002**

2. Petitioners agree with the value assigned to the subject property for tax year 2005. Petitioners are protesting the increase in taxes.

3. Respondent moved to dismiss the appeal on the grounds that Petitioner failed to make a prima facie case.

4. Respondent's motion to dismiss was granted.

**ORDER:**

The appeal 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 7<sup>th</sup> day of December 2006.

**BOARD OF ASSESSMENT APPEALS**

*Sondra W. Mercier*

Sondra W. Mercier

*Lyle D. Hansen*

Lyle D. Hansen

This decision was put on the record

November 28, 2006

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

