BOARD OF ASSESSMENT APPEALS,	Docket No.: 45254
STATE OF COLORADO	
1313 Sherman Street, Room 315	
Denver, Colorado 80203	
Petitioner:	
SA AND BEVERLY B. ALFORD III,	
v.	
Respondent:	
GRAND COUNTY BOARD OF EQUALIZATION	
ORDER	

**THIS MATTER** was heard by the Board of Assessment Appeals on October 16, 2006, Debra A. Baumbach and MaryKay Kelley presiding. Petitioner was not represented at the hearing. Respondent was represented by Cyril Vidergar, ACA.

## **FINDINGS OF FACT AND CONCLUSIONS:**

1. Subject property is legally described as follows:

Lot B, Grosvenor Subdivision Exemption, Grand County, Colorado (Grand County Schedule No. R028721)

- 2. Petitioner is requesting a reduction in value of the subject property for tax year 2005.
  - 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 28<sup>th</sup> day of October 2006.

**BOARD OF ASSESSMENT APPEALS** 

Marykay Lerry

Julia a Baumbach

Debra A. Baumbach

MaryKay Kelley

This decision was put on the record

October 16, 2006

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

Diane M. Fechisin