

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

Docket No.: 46469

Petitioner:

RICARDA ESPARZA,

v.

Respondent:

**LOGAN COUNTY BOARD OF
COMMISSIONERS.**

ORDER

THIS MATTER was heard by the Board of Assessment Appeals on November 1, 2006, Debra A. Baumbach and Lyle D. Hansen presiding. Petitioner was not represented at the hearing. Respondent was represented by Alan Samber, Esq.

FINDINGS OF FACT AND CONCLUSIONS:

1. Subject property is legally described as follows:

**CR 36, Sterling, Colorado
Logan County Schedule No. 38052503300003**

2. Petitioner is requesting an abatement/refund of taxes 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 appeal is dismissed.

APPEAL:

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

In addition, if the decision of the Board is against the Respondent, the Respondent may petition the Court of Appeals for judicial review of alleged procedural errors or errors of law when the Respondent alleges procedural errors or errors of law by the Board of Assessment Appeals.

If the Board recommends that this decision is a matter of statewide concern, or if it results in a significant decrease in the total valuation of the county, Respondent may petition the Court of Appeals for judicial review within 45 days from the date of this decision.

If the Board does not recommend its decision to be a matter of statewide concern or to have resulted in a significant decrease in the total valuation for assessment of the county in which the property is located, the Respondent may petition the Court of Appeals for judicial review of such questions with 45 days from the date of this decision.

DATED/MAILED this 4th day of November 2006.

BOARD OF ASSESSMENT APPEALS

Debra A. Baumbach

Debra A. Baumbach

Lyle D. Hansen

Lyle D. Hansen

This decision was put on the record

November 1, 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

