BOARD OF ASSESSMENT APPEALS,	Docket No.: 46564
STATE OF COLORADO	
1313 Sherman Street, Room 315	
Denver, Colorado 80203	
Petitioner:	
DRURY BROTHERS ROOFING,	
v.	
Respondent:	
JEFFERSON COUNTY BOARD OF	
COMMISSIONERS.	
ORDER	

THIS MATTER was heard by the Board of Assessment Appeals on September 11, 2007, Karen E. Hart, Sondra W. Mercier, and Lyle D. Hansen presiding. Petitioner was not represented at the hearing. Respondent was represented by Martin E. McKinney, Esq. Petitioner is requesting an abatement/refund of taxes on the subject property for tax year 2005.

The subject property is described as follows:

3219 W. Hampden Ave., Englewood, Colorado Jefferson County Schedule No. 986775

The subject property consists of personal property located at 3219 W. Hampden Ave.

Petitioner did not attend the hearing or appear by telephone. Counsel for Respondent moved to dismiss the appeal for Petitioner's failure to appear. The Board grants Respondent's motion to dismiss.

ORDER:

The appeal is dismissed.

APPEAL:

If the decision of the Board is against Petitioner, Petitioner may petition the Court of Appeals for judicial review according to the Colorado appellate rules and the provisions of Colorado Revised Statutes ("CRS") section 24-4-106(11) (commenced by the filing of a notice

of appeal with the Court of Appeals within forty-five days after the date of the service of the final order entered).

If the decision of the Board is against Respondent, Respondent, upon the recommendation of the Board that it either is a matter of statewide concern or has resulted in a significant decrease in the total valuation for assessment of the county wherein the property is located, may petition the Court of Appeals for judicial review according to the Colorado appellate rules and the provision of CRS section 24-4-106(11) (commenced by the filing of a notice of appeal with the Court of Appeals within forty-five days after the date of the service of the final order entered).

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

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, Respondent may petition the Court of Appeals for judicial review of such questions.

Colo. Rev. Stat. § 39-10-114.5(2) (2007).

DATED/MAILED this 13th day of September 2007.

BOARD OF ASSESSMENT APPEALS

Karen E. Hart

This decision was put on the record

SEP 11 2007

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

Lyle 1) Hansen

Heather Heinlein