BOARD OF ASSESSMENT APPEALS,	Docket No.: 47503
STATE OF COLORADO	
1313 Sherman Street, Room 315	
Denver, Colorado 80203	
Petitioner:	
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CLIFFORD R. YOUNG,	
v.	
Respondent:	
JEFFERSON COUNTY BOARD OF EQUALIZATION.	
ORDER	.

THIS MATTER, related to the \$264,000.00 value assigned to the subject property for tax year 2006, is not currently set for hearing. On October 6, 2006, Respondent was ordered to reduce the actual value of the subject property to \$240,000.00 for tax year 2005.

Pursuant to C.R.S. § 39-1-103(15), "...the assessing officer shall consider the actual value of any taxable property for the first year of a reassessment cycle, as may have been adjusted as a result of protests and appeals, if any, prior to the assessment date of the second year of a reassessment cycle, to be the actual value of such taxable property for the second year of a reassessment cycle."

On November 22, 2006, the Board issued an Order to Show Cause why the actual value for the subject property should not be reduced to \$240,000.00 for tax year 2006. The Board did not receive a response from Petitioner or from Respondent.

ORDER:

Respondent is ordered to reduce the 2006 value for the subject property to \$240,000.00.

The Board will take no further action on this matter.

DATED and MAILED this 15 day of December 2006.

BOARD OF ASSESSMENT APPEALS

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Debra A. Baumbach

This decision was put on the record

DEC 15 2006

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

Mary J. Welfer

