

**BOARD OF ASSESSMENT APPEALS,
STATE OF COLORADO**

1313 Sherman Street, Room 315
Denver, Colorado 80203

Docket No.: 47588

Petitioner :

KOREAN SENIOR ASSOCIATION OF COLORADO,

v.

Respondent :

PROPERTY TAX ADMINISTRATOR.

ORDER

THIS MATTER was heard by the Board of Assessment Appeals on May 29, 2007. Sondra W. Mercier and Debra A. Baumbach presiding. Petitioner was represented by Mr. Jong Mo Kang, President of the Korean Senior Association of Colorado. Ms. Kyung S. Menkick acted as translator for Petitioner. Respondent was represented by Robert H. Dodd, Esq. Petitioner is protesting the revocation of tax-exempt classification for the subject property as of October 31, 2005.

PROPERTY DESCRIPTION:

Subject property is described as follows:

**1540 Boston Street, Aurora, Colorado
(Adams County Schedule No. 182334328021)**

The subject property consists of a storefront building with a meeting hall, kitchen, several offices, meeting room, conference room, and storage area. There is a fenced-in, paved parking lot. The exemption encompasses a 50% undivided interest in the subject property.

Mr. Jong Mo Kang, President of the Korean Senior Association of Colorado, testified Petitioner is a non-profit corporation providing courses on obtaining United States citizenship, learning English, and immigration matters. They also foster Korean cultural events and keep Koreans informed about economic news that might impact their lives. They rely solely on donations to keep the facility operational.

Petitioner shared the facility with the Korean Association of Colorado. Under a court order dated November 2004 both parties were required to vacate the facility and sell the property. The property was not utilized by Petitioner from October 2004 until the time of the sale which occurred in March 2007.

Mr. Stan Gueldenzopf, Manager of Exemptions at the Division of Property Taxation (“DPT”), testified exemption was granted to Petitioner in 2001. All tax exempt parties must file a report every year to see if they qualify for tax exempt status. Exemption status was forfeited effective January 1, 2005 due to the owner’s failure to file an annual report.

In November of 2005 a field investigation revealed that the building was not occupied. There were signs posted on the door telling the public that the building was for sale and both owners had moved.

In May of 2006 DPT re-granted exemption in part, effective January 1, 2005, for Lots 14 through 16, and denied to S. 15 Ft. of Lot 12 and all of Lot 13 as leased to nonqualified lessee. However, the exemption was discontinued as of October 31, 2005 to the entire property as the property was listed for sale, vacant, and not being utilized. Subsequently, the property did not meet the guidelines for tax exempt status pursuant to Colorado Revised Statutes section 39-3-108(1)(a).

Nonresidential property is exempt from property tax if it “is owned and *used* solely and exclusively for strictly charitable purposes” Colo. Rev. Stat. § 39-3-108(1)(a) (2006) (*emphasis added*). Petitioner did not present sufficient testimony and evidence to prove the subject property met the proper guidelines to qualify for tax exempt status after October 31, 2005 as the property was no longer occupied by Petitioner.

ORDER:

The petition is denied

APPEAL:

If the above decision of the Board is against Petitioner, Petitioner may petition the Court of Appeals for judicial review thereof according to the Colorado Appellate Rules and the provisions of §24-4-106 (11) C.R.S. If the above decision of the Board is against Respondent, Respondent, upon the recommendation of the Board that it is a matter of statewide concern, may petition the Court of Appeals for judicial review according to the Colorado Appellate Rules and the provisions of §24-4-106 (11) C.R.S.

DATED and MAILED this 15th day of August 2007.

BOARD OF ASSESSMENT APPEALS

Sondra W. Mercier

Sondra W. Mercier

Debra A. Baumbach

Debra A. Baumbach

This decision was put on the record

AUG 14 2007

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

Heather Heinlein

Heather Heinlein

