

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

Docket No.: 47694

Petitioner:

QUIVAS LLC,

v.

Respondent:

**DENVER COUNTY BOARD OF
COMMISSIONERS.**

ORDER

THIS MATTER was heard by the Board of Assessment Appeals on April 13, 2007, Debra Baumbach and MaryKay Kelley presiding. Petitioner was represented by H. Earl Moyer, Esq. Respondent was represented by Max Taylor, Esq.

FINDINGS OF FACT AND CONCLUSIONS:

1. Subject property is legally described as follows:

**1065-1095 S. Quivas Street, Denver, Colorado
Denver County Schedule No. 132 717 695**

2. Petitioner is requesting an abatement/refund of taxes for tax years 2004 and 2005.

3. Counsel for Respondent moved to dismiss the appeal on the grounds that the appeal to the BAA was not filed within the 30-day statutory period pursuant to 39-10-114.5, C.R.S.

ORDER:

Respondent's Motion to Dismiss is granted. The petition 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 14th day of April, 2007.

BOARD OF ASSESSMENT APPEALS

Debra A. Baumbach
Debra Baumbach

MaryKay Kelley
MaryKay Kelley

This decision was put on the record

April 13, 2007

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

Diane M. Fechisin
Diane M. Fechisin