

<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>LTD INVESTMENTS LLC,</p> <p>v.</p> <p>Respondent:</p> <p>FREMONT COUNTY BOARD OF EQUALIZATION.</p>	<p>Docket No.: 48599</p>
<p>ORDER</p>	

THIS MATTER was heard by the Board of Assessment Appeals on April 15, 2009, Karen E. Hart and Lyle D. Hansen presiding. Mr. Tannveer Khan, majority member of LTD Investments LLC, was present for Petitioner. Respondent was represented by Brenda L. Jackson, Esq.

The subject property is legally described as follows:

**108 Latigo Lane, Canon City, Colorado
Fremont County Schedule No. 99924486**

Petitioner is requesting a reduction in value of the subject property for tax year 2007.

Petitioner, LTD Investments LLC, has four members. Therefore, it is not a closely held entity and is required to be represented by an attorney before the Board of Assessment Appeals. Petitioner was not represented by an attorney at the hearing.

This docket was originally heard by the Board on October 2, 2008. At that time, Petitioner was not represented by an attorney, and the hearing was continued.

Respondent moved to dismiss the appeal on the grounds that Petitioner had been scheduled for hearing twice by the Board and both times was not represented by an attorney. The Board grants Respondent’s motion.

Board of Assessment Appeals, Procedures of Practice and Procedures of Review, Rule 28(e) states, “Motions for post-order relief of any kind may be made within 10 calendar days of the date of the order. However, the filing of such a motion does not toll the period for seeking

judicial review." Petitioner, if properly represented by an attorney, may file a request for reconsideration of this dismissal within 10 calendar days of the date of this order.

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 CRS § 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 of the respondent county, may petition the Court of Appeals for judicial review according to the Colorado appellate rules and the provisions of CRS § 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 within thirty days of such decision 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 of the respondent county, Respondent may petition the Court of Appeals for judicial review of such questions within thirty days of such decision.

CRS § 39-8-108(2) (2008).

DATED/MAILED this 21st day of April 2009.

BOARD OF ASSESSMENT APPEALS

Karen E. Hart

Karen E. Hart

Lyle D. Hansen

Lyle D. Hansen

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

Heather Flannery
Heather Flannery

