

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

1313 Sherman Street, Room 315  
Denver, Colorado 80203

**Docket No.: 49375 &  
49376**

Petitioner:

**BARBARA BEALL,**

v.

Respondent:

**BOULDER COUNTY BOARD OF EQUALIZATION.**

**ORDER**

**THIS MATTER** was heard by the Board of Assessment Appeals on January 24, 2008, Diane M. DeVries, MaryKay Kelley, and Sondra W. Mercier presiding. Petitioner was represented by her husband, Dr. Howard L. Beall, appearing pro se. Respondent was represented by Michael A. Koertje, Esq. Petitioner is protesting the 2007 actual value of the subject properties.

The subject property for Docket No. 49375 is Boulder County Schedule No. R0075868 in Superior, Colorado; the subject property for Docket No. 49376 is Boulder County Schedule No. R0050435 in Lyons, Colorado. The Board consolidated Docket Nos. 49375 and 49376.

For Schedule No. R0075868, Respondent assigned a value of \$200.00 and Petitioner, on the petition form, is requesting a value of \$2,000.00. For Schedule No. R0050435 Respondent assigned a value of \$0.00 and Petitioner, on the petition form, is requesting a value of \$600,000.00.

The Board received Respondent's Motions to Dismiss both Docket Nos. 49375 and 49376 on December 26, 2007. The Board received a Response from Petitioner. The Board heard testimony and arguments on the Motions to Dismiss on January 24, 2008. At the hearing, Dr. Howard L. Beall testified to requested values higher than the assigned values. The Board reviewed all pleadings, testimony, and arguments presented.

In both Docket Nos. Petitioner is asking the Board to increase the value of the subject property. The Board is constrained by Colorado Revised Statutes ("CRS") section 39-8-108(5)(a) which states, "The valuation shall not be adjusted to a value higher than the valuation set by the county board of equalization . . . ." The Board does not have authority to increase the value of the subject properties. Therefore, the Board grants Respondent's Motions to Dismiss both Docket Nos.

**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 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 of the Respondent county, may petition the Court of Appeals for judicial review according to the Colorado appellate rules and the provisions 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).

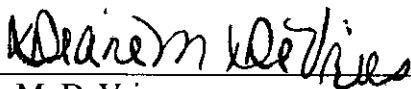
In addition, if the decision of the Board is against Respondent, Respondent may petition the Court of Appeals for judicial review of alleged procedural errors or errors of law within thirty days of such decision when Respondent alleges procedural errors or errors of law by the Board.

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.

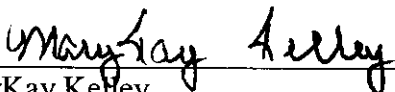
Colo. Rev. Stat. § 39-8-108(2) (2007).

**DATED/MAILED** this 11<sup>th</sup> day of February 2008.

**BOARD OF ASSESSMENT APPEALS**

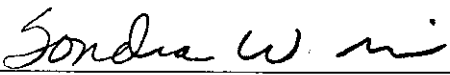
  
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Diane M. DeVries

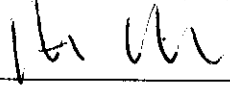
This decision was put on the record

  
\_\_\_\_\_  
MaryKay Kelley

\_\_\_\_\_  
JAN 24 2008

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

  
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Sandra W. Mercier

  
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Heather Heinlein

