

<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>GEORGE KONTERSKI,</p> <p>v.</p> <p>Respondent:</p> <p>DENVER COUNTY BOARD OF EQUALIZATION.</p>	<p>Docket Nos.: 49525 & 49526</p>
<p>ORDER</p>	

THIS MATTER was heard by the Board of Assessment Appeals on April 8, 2009, Karen E. Hart and Lyle D. Hansen presiding. Petitioner appeared pro se. Respondent was represented by Charles T. Solomon, Esq. The Board consolidated Docket Numbers 49525 and 49526.

The subject properties are legally described as follows:

Docket No. 49525:
120 South Elm Street, Denver County Schedule No. 06074-27-002-000

Docket No. 49526:
7929 East Colfax Avenue, Denver County Schedule No. 01333-30-032-000

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

Respondent submitted a Motion to Dismiss the appeals on January 28, 2009. Respondent contends that Petitioner’s appeals to the Denver County Board of Equalization did not meet the statutory deadline, as they were filed on September 27, 2007.

For Denver County, which made an election pursuant to section 39-5-122.7(1) to have an alternate protest and appeal procedure for tax year 2007, CRS section 39-8-106(1)(a) provides that appeals to the county board of equalization must be “received or postmarked . . . on or before September 15 of that year for both real and personal property.”

Petitioner's appeals for both of the subject properties were dated September 27, 2007, after the September 15 deadline. Therefore the appeals were not timely filed with the Denver County Board of Equalization. The Board grants Respondent's Motion.

ORDER:

The petitions are 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

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

Heather Flannery
Heather Flannery



Lyle D. Hansen
Lyle D. Hansen