

<p><b>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO</b> 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p><b>EDWIN R. &amp; KAREN L. PRYOR,</b></p> <p>v.</p> <p>Respondent:</p> <p><b>ARAPAHOE COUNTY BOARD OF COMMISSIONERS.</b></p>	<p><b>Docket No.: 50222</b></p>
<p><b>ORDER</b></p>	

**THIS MATTER** was heard by the Board of Assessment Appeals on November 4, 2009, James R. Meurer and MaryKay Kelley presiding. Ms. Karen L. Pryor appeared pro se for Petitioners. Respondent was represented by George Rosenberg, Esq.

The subject property is described as follows:

**9650 East Progress Place, Englewood, Colorado  
Arapahoe County Schedule No. 2075-15-2-01-019**

Petitioners are requesting an abatement/refund of taxes on the subject property for tax years 2001, 2002, 2003 and 2004.

Petitioners' petition for abatement/refund of taxes was filed with Respondent on October 15, 2007. Respondent moved to dismiss the appeal on the grounds that Petitioners' abatement petition did not meet the jurisdictional deadline set forth in Section 39-10-114(1)(a)(I)(A), C.R.S., requiring petitions for abatement/refund of taxes to be "filed within two years after January 1 of the year following the year in which the taxes were levied." The Board agrees and grants Respondent's Motion to Dismiss.

**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 Section 24-4-106(11), C.R.S. (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 for assessment of the county wherein the property is located, may petition the Court of Appeals for judicial review according to the Colorado appellate rules and the provision of Section 24-4-106(11), C.R.S. (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 when Respondent alleges procedural errors or errors of law by the Board.

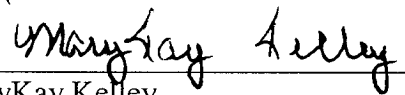
If the Board does not recommend its decision to be a matter of statewide concern or to have resulted in a significant decrease in the total valuation for assessment of the county in which the property is located, Respondent may petition the Court of Appeals for judicial review of such questions.

Section 39-10-114.5(2), C.R.S.

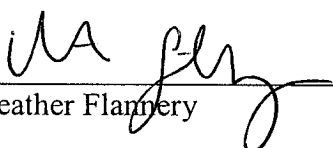
**DATED/MAILED** this 5<sup>th</sup> day of November 2009.

**BOARD OF ASSESSMENT APPEALS**

  
\_\_\_\_\_  
James R. Meurer

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

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

  
\_\_\_\_\_  
Heather Flannery

