

<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>SMOKY HILL SELF STORAGE, LLC,</b></p> <p>v.</p> <p>Respondent:</p> <p><b>ARAPAHOE COUNTY BOARD OF COMMISSIONERS.</b></p>	<p><b>Docket No.: 51391</b></p>
<p><b>ORDER</b></p>	

**THIS MATTER** was heard by the Board of Assessment Appeals on May 26, 2009, Karen E. Hart and Lyle D. Hansen presiding. Petitioner was not represented at the hearing. Respondent was represented by Breena N. Meng, Esq.

The subject property is legally described as follows:

**20210 E Smoky Hill Road, Centennial, Colorado  
Arapahoe County Schedule No. 2073-14-3-30-003**

Petitioner is requesting an abatement/refund of taxes of the subject property for tax year 2007.

Petitioner did not attend the hearing or appear by telephone.

Respondent moved to dismiss the appeal on the grounds that Petitioner failed to appear in person or by telephone, and on the grounds that the Board lacked jurisdiction pursuant to CRS section 39-10-114(1)(a)(I)(D). The Board grants Respondent's motion.

**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 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 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 when Respondent alleges procedural errors or errors of law by the Board.

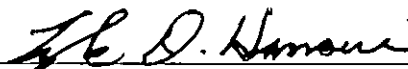
If the Board does not recommend its decision to be a matter of statewide concern or to have resulted in a significant decrease in the total valuation for assessment of the county in which the property is located, Respondent may petition the Court of Appeals for judicial review of such questions.

CRS § 39-10-114.5(2) (2008).

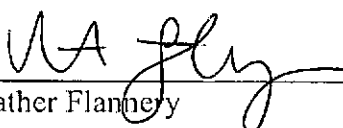
DATED/MAILED this 27<sup>th</sup> day of May 2009.

**BOARD OF ASSESSMENT APPEALS**

  
\_\_\_\_\_  
Karen E. Hart

  
\_\_\_\_\_  
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

