

<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>FUN-WEAR BRANDS, INC.,</p> <p>v.</p> <p>Respondent:</p> <p>PROPERTY TAX ADMINISTRATOR.</p>	<p>Docket No.: 51489</p>
<p>ORDER</p>	

THE BOARD OF ASSESSMENT APPEALS received Respondent's Motion to Dismiss on September 15, 2009. The Board did not receive a response from Petitioner. The Board has reviewed Respondent's Motion.

The subject property is legally described as follows:

**165 Elkhorn Avenue, Estes Park, Colorado
Larimer County Schedule No. R0526134**

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

The Board grants Respondent's Motion to Dismiss; Petitioner's petition to the Board was not timely filed.

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.

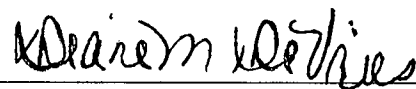
Section 39-10-114.5(2), C.R.S.

DATED/MAILED this 2nd day of October 2009.

BOARD OF ASSESSMENT APPEALS

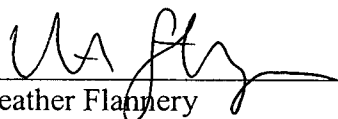


Karen E. Hart



Diane M. DeVries

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



Heather Flannery

