

<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>ROCKY MOUNTAIN RUSH LLC,</b></p> <p>v.</p> <p>Respondent:</p> <p><b>LARIMER COUNTY BOARD OF EQUALIZATION.</b></p>	<p><b>Docket No.: 52170</b></p>
<p><b>ORDER</b></p>	

**THIS MATTER** was heard by the Board of Assessment Appeals on March 22, 2010, James R. Meurer and Lyle D. Hansen presiding. Petitioner was represented by Neil O'Malley, Owner. Respondent was represented by Jeannine S. Haag, Esq. Petitioner is protesting the 2009 actual value of the subject property.

The subject property is described as follows:

**5769 Highway 7, Estes Park, Colorado  
Larimer County Schedule No. R0698300**

The Board received Respondent's Motion to Dismiss on January 29, 2010 and heard arguments on Respondent's Motion on March 22, 2010.

Petitioner faxed a petition to the Board on September 11, 2009, appealing Respondent's decision dated August 11, 2009. Petitioner had 30 days from the date of mailing of Respondent's decision, or until September 10, 2009, to appeal to the Board (Section 39-8-108(1), C.R.S.). The Board concludes Petitioner's petition was not timely filed, and grants Respondent's Motion to Dismiss.

**ORDER:**

The petition 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 of the respondent county, 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).

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.

Section 39-8-108(2), C.R.S.

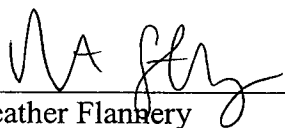
**DATED/MAILED** this 24<sup>th</sup> day of March 2010.

**BOARD OF ASSESSMENT APPEALS**

  
James R. Meurer

  
Lyle B. Hansen

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

  
Heather Flannery

