BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203 Petitioner: MATHIS PROPERTIES INC., v. Respondent: MESA COUNTY BOARD OF EQUALIZATION. ORDER

THIS MATTER was heard by the Board of Assessment Appeals on May 17, 2010, Diane M. DeVries and James R. Meurer presiding. Mr. Charles J. Mathis was present for Petitioner. Respondent was represented by David Frankel, Esq.

The subject property is described as follows:

2653 Liberty View Drive, Grand Junction, Colorado Mesa County Schedule No. 2945-264-41-031

Petitioner is protesting the tax year 2009 valuation of the subject property.

Mr. Mathis, present for Petitioner, is not an officer of Mathis Properties Inc., a closely held corporation.

Respondent moved to dismiss the appeal for lack of standing. The Board granted 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 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 18th day of May 2010.

BOARD OF ASSESSMENT APPEALS

Diane M. DeVries

James R. Meurer

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

Heather Flanhery