

**BOARD OF ASSESSMENT APPEALS,
STATE OF COLORADO**
1313 Sherman Street, Room 315
Denver, Colorado 80203

Docket No.: 54571

Petitioner:

STEPHEN L. KATZ,

v.

Respondent:

EAGLE COUNTY BOARD OF EQUALIZATION.

ORDER

THIS MATTER was heard by the Board of Assessment Appeals on April 19, 2011, Diane M. DeVries and Gregg Near presiding. Petitioner appeared pro se. Respondent was represented by Christina Hooper, Esq.

The subject property is described as follows:

**2107 Vermont Road, Vail, Colorado
Eagle County Schedule No. R058347**

The Board found Respondent issued a decision on Petitioner's appeal on July 22, 2009 and dated/mailed that decision on the same day. Petitioner had 30 days from the date of mailing of Respondent's decision, or until August 21, 2009, to appeal to the Board, pursuant to Section 39-2-125(1)(c), C.R.S. The Board received Petitioner's petition on December 21, 2009. The Board concludes Petitioner's petition was not filed timely 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 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.

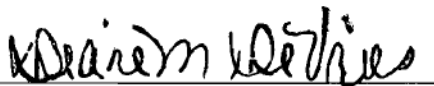
Section 39-10-114.5(2), C.R.S.

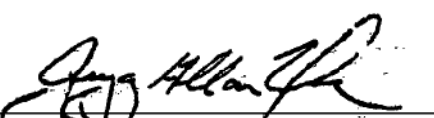
DATED/MAILED this 22 day of April 2011.

BOARD OF ASSESSMENT APPEALS

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


Amy Bruins


Diane M. DeVries


Gregg Near

