

<p><b>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO</b> 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioners:</p> <p><b>PLAINS END LLC,</b></p> <p>v.</p> <p>Respondent:</p> <p><b>JEFFERSON COUNTY BOARD OF COMMISSIONERS.</b></p>	<p><b>Docket No. 57594 57595, 57596</b></p>
<p><b>ORDER</b></p>	

**THIS MATTER** came before the Board of Assessment Appeals on May 29, 2012, Diane M. DeVries and Amy J. Williams presiding. Petitioner was represented by Shane A. German, Esq. Respondent was represented by David Wunderlich, Esq.

Dockets 57594, 57595 and 57596 were consolidated for the purposes of the hearing. Petitioner is seeking an abatement/refund of taxes on the subject property for the tax years 2006 (Docket No.: 57594), 2007 (Docket No.: 57595), and 2008 (Docket No.: 57596).

Respondent argues that Petitioner’s appeals should be dismissed as untimely filed. Respondent cites Section 39-10-114(1)(a)(I)(A), C.R.S., which states that “in no case shall an abatement or refund of taxes be made unless a petition for abatement or refund is filed within two years after January 1 of the year following the year in which the taxes were levied.”

Respondent points out that the deadline for a timely filing of an abatement petition for tax year 2006 was December 31, 2008; for tax year 2007 – December 31, 2009; and for tax year 2008 – December 31, 2009. According to Respondent, Petitioner made no prior petition for abatement or refund of taxes before February 17, 2011. Accordingly, Respondent alleges that Petitioner is barred by the limitation period set forth in Section 39-10-114(1)(a)(I)(A), C.R.S.

In response, Petitioner contends that the Assessor illegally levied and collected taxes in tax years 2006-2008, entitling Petitioner for a refund. Petitioner alleges that the Assessor’s actions caused the late filing of Petitioner’s abatement petition: (1) the Assessor incorrectly certified that Petitioner was included in Ralston Valley Water and Sanitation District (RVWS); (2) the Assessor

misrepresented the amount of taxes owed by Petitioner to RVWS; and (3) the Assessor failed to report the errors to the County Board of Commissioners after discovering that taxes had been levied erroneously and illegally.

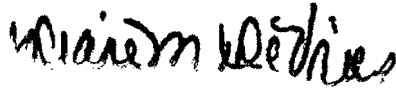
After consideration of the parties' arguments, the Board finds that the unambiguous language of Section 39-10-114(1)(a)(I)(A), C.R.S., mandates the dismissal of the subject petitions as untimely filed. The Board has no jurisdiction to hear Petitioner's appeals.

**ORDER:**

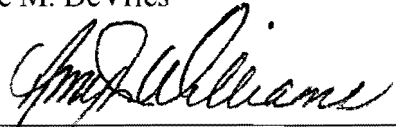
Petitioner's appeals are hereby dismissed.

**DATED and MAILED** this 20<sup>th</sup> th day of June, 2012.

**BOARD OF ASSESSMENT APPEALS**

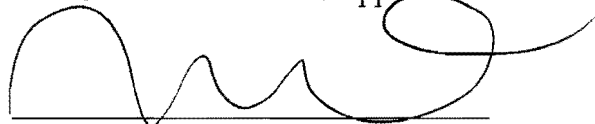


Diane M. DeVries



Amy J. Williams

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



Milla Crichton

