

<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>LEON MOYER,</p> <p>v.</p> <p>Respondent:</p> <p>ALAMOSA COUNTY BOARD OF EQUALIZATION.</p>	<p>Docket No.: 60804</p>
<p>ORDER DISMISSING APPEAL</p>	

THIS MATTER came before the Board of Assessment Appeals on March 28, 2013, Diane M. DeVries and MaryKay Kelley presiding. Petitioner, Mr. Leon Moyer, appeared pro se. Respondent was represented by Mr. Jason T. Kelly, Esq. Petitioner is protesting the 2012 value assigned to the subject property.

On August 22, 2012, Petitioner filed a Petition requesting that the Board of Assessment Appeals increase the actual value of the subject property from the value of \$5,500 assigned to the subject by the Alamosa County Board of Equalization to Petitioner's estimated value of \$12,500.

Pursuant to Section § 39-8-108(5)(a), C.R.S., "[t]he valuation shall not be adjusted to a value higher than the valuation set by the board of equalization . . .". Therefore, the Board is without jurisdiction to increase the subject's value from the \$5,500 value assigned by the Alamosa County Board of Equalization.

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).

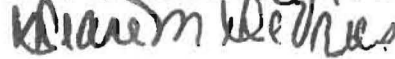
In addition, if the decision of the Board is against Respondent, Respondent may petition the Court of Appeals for judicial review of alleged procedural errors or errors of law within thirty days of such decision when Respondent alleges procedural errors or errors of law by the Board.

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 and MAILED this 25th day of April, 2013.

BOARD OF ASSESSMENT APPEALS

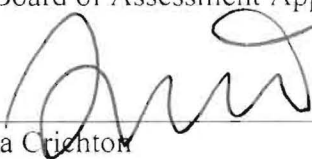


Diane M. DeVries



MaryKay Kelley

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



Milla Crichton

