

**BOARD OF ASSESSMENT APPEALS,
STATE OF COLORADO**

1313 Sherman Street, Room 315
Denver, Colorado 80203

Docket No.: 61093

Petitioner:

CHARLES L. AND ELNORA THOMPSON,

v.

Respondent:

DENVER COUNTY BOARD OF COMMISSIONERS.

ORDER DISMISSING APPEAL

THIS MATTER was brought before the Board of Assessment Appeals on March 4, 2013, Diane M. DeVries presiding. Petitioners, Mr. Charles L. Thompson and Mrs. Elnora Thompson appeared pro se. Respondent was represented by Mitch Behr, Esq. Petitioners are requesting that the 2011 actual value of their property be increased.

Petitioners testified that their home, located at 3065 Fairfax Street, Denver, CO, Denver County Schedule No.: 01304-06-022-000, should be valued higher than the \$175,700 value assigned by Respondent for tax year 2011. Petitioners opined that the value of the subject should be over \$200,000. Petitioners described to the Board the improvements that were done to the subject, including a finished basement, a recreation room, a fence and a well-kept yard.

Respondent moved to dismiss this appeal pursuant to Section 39-8-108(5)(a), C.R.S., which states that “[i]n any appeal authorized by this section or by section 39-5-122, 39-5-122.7, or 39-10-114: (a) [t]he valuation shall not be adjusted to a value higher than the valuation set by the board of equalization pursuant to section 39-8-107, except as specifically permitted by section 39-5-125.”

The Board finds that this appeal should be dismissed, but on different grounds than those presented by Respondent. The statute cited by Respondent applies to proceedings where the property value was previously determined by a county board of equalization, which is not the case in this appeal. Here, Petitioners did not appeal the property valuation to the county board of equalization. The current appeal was an abatement appeal to the board of county commissioners.

Colorado boards of county commissioners refund or abate taxes if taxes have been levied erroneously or illegally, whether due to erroneous valuation for assessment, irregularity in

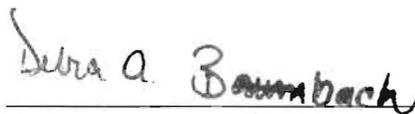
10/27/11
BOARD OF ASSESSMENT APPEALS

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



Milla Crichton

Diane M. DeVries



Debra A. Baumbach

