

<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>SUSAN AND JEFFRY STRAUSS,</p> <p>v.</p> <p>Respondent:</p> <p>ARAPAHOE COUNTY BOARD OF EQUALIZATION.</p>	<p>Docket No.: 64900</p>
<p>ORDER</p>	

THIS MATTER was heard by the Board of Assessment Appeals on November 17, 2014, Debra A. Baumbach and Sondra W. Mercier presiding. Petitioner, Ms. Susan Strauss, appeared *pro se* on behalf of Petitioners. Respondent was represented by George Rosenberg, Esq. Petitioners are protesting the 2014 actual value of the subject property.

Docket numbers 64900 and 64899 were consolidated for the purposes of the hearing only.

Subject property is described as follows:

**10 Windover Road
Greenwood Village, Colorado 80121
Arapahoe County Schedule No. 2077-14-2-16-001**

The subject property consists of a two-story, excellent quality residence situated on two lots. The home has 8,194 square feet of above grade living area that includes four bedrooms and eight baths. Completed in 2005, the home also has a 2,070 square foot basement, including 1,845 square feet of finished area. A four car garage is accessed via a breezeway to the residence.

Respondent filed a Motion to Dismiss on October 16, 2014 citing lack of jurisdiction by the Board of Assessment Appeals. Respondent contends that on May 22, 2014 Petitioners filed a protest of their property valuation for 2014, which was subsequently denied by the Arapahoe County Assessor. On June 25, 2014, a Notice of Determination was sent to Petitioners. On August 18,

2014, Petitioners filed a Petition to the Board of Assessment Appeals appealing the decision of the Arapahoe County Assessor.

There was no evidence presented at the hearing indicating that an appeal was filed with the Arapahoe County Board of Equalization. Petitioner, Susan Strauss, did not provide sufficient evidence or testimony to dispute Respondent's contention and timeline.

There was no dispute by either party that Petitioners did not file a protest to the Arapahoe County Board of Equalization for tax year 2014, as required by Section 39-5-122(3), C.R.S. The Board was also unconvinced that there was any dereliction of duties on the part of the Arapahoe County Assessor's Office. Consequently, the Board of Assessment Appeals has no jurisdiction in this matter according to Section 39-2-125, C.R.S. Therefore, the Board dismisses Petitioners' valuation appeal for the 2014 tax year.

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-nine 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-nine 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 24th day of November, 2014.

BOARD OF ASSESSMENT APPEALS

Debra A. Baumbach

Debra A. Baumbach

Sondra W. Mercier

Sondra W. Mercier

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

Milla Lishchuk

Milla Lishchuk

