BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203 Petitioner: FRANK T & MATIA KAPURANIS, v. Respondent: ARAPAHOE COUNTY BOARD OF EQUALIZATION. ORDER

THIS MATTER was heard by the Board of Assessment Appeals on July 15, 2016, Gregg Near and Louesa Maricle presiding. Benjamin Swartzendruber, Esq., appeared on behalf of Respondent.

The subject properties are described as follows:

9659 E. Prentice Cir, Greenwood Village, Colorado Arapahoe County Schedule No. 032872667

310 S. Chambers Rd, Aurora, Colorado Arapahoe County Schedule No. 032504421

15101 E. Hampden Ave, Aurora, Colorado Arapahoe County Schedule No. 031494257

8691 E. Briarwood Blvd, Centennial, Colorado Arapahoe County Schedule No. 031848776

Petitioners did not attend the July 15, 2016 hearing or appear by telephone. Respondent moved to dismiss the appeals on the grounds of Petitioners' failure to appear. The Board granted Respondent's motion.

ORDER:

The appeals are 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/MAILED this 5th day of August, 2016.

BOARD OF ASSESSMENT APPEALS

Gregg Near

Louesa Maricle

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

Milla Lishchuk