

**BOARD OF ASSESSMENT APPEALS,  
STATE OF COLORADO**  
1313 Sherman Street, Room 315  
Denver, Colorado 80203

**Docket No.: 66819**

Petitioner:

**BLOOD OF CHRIST UNIVERSAL TRUTH  
CHURCH,**

v.

Respondent:

**SAGUACHE COUNTY BOARD OF  
EQUALIZATION.**

**ORDER**

**THIS MATTER** was heard by the Board of Assessment Appeals on August 31, 2016, Sondra W. Mercier and MaryKay Kelley presiding. Benjamin Gibbons, Esq., appeared on behalf of Respondent. Petitioner did not appear.

The subject property is described as follows:

**42400 County Road T, Saguache, Colorado  
Saguache County Schedule No. 4489 2930 0031**

Petitioner did not attend the August 31, 2016 hearing or appear by telephone. Respondent moved to dismiss the appeal on the grounds of Petitioner's failure to appear. The Board granted Respondent's motion.

**ORDER:**

The appeal 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/MAILED** this 1st day of September, 2016.

**BOARD OF ASSESSMENT APPEALS**


*Sondra W. Mercier*

Sondra W. Mercier

*MaryKay Kelley*

MaryKay Kelley

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

  
Milla Lishchuk

