

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

1313 Sherman Street, Room 315  
Denver, Colorado 80203

**Docket No.: 68382**

Petitioner:

**BARBARA & HOWARD BEALL,**

v.

Respondent:

**BOULDER COUNTY BOARD OF EQUALIZATION.**

**ORDER DISMISSING APPEAL**

**THIS MATTER** came before the Board of Assessment Appeals on August 10, 2016, Debra A. Baumbach and Louesa Mariele presiding.

On December 7, 2015, Petitioners filed their Petition to the State Board of Assessment Appeals contesting the 2014 valuation of the subject property located at 501, 507 & 511 Main Street, Lyons, CO, and identified by the Boulder County Schedule No. R0050435.

Petitioners requested the Board increase the actual value of the subject property from the Board of Equalization's value of \$0 to a requested value of \$800,000.

The Board set this appeal for a May 26, 2016 hearing. The notice of hearing was mailed to the parties on February 5, 2016.

On February 25, 2016 the Board received Respondent's Motion to Dismiss. Respondent argued that Petitioners' appeal should be dismissed as the Board has no authority to increase the actual value of the subject property pursuant to Section 39-8-108(5)(a), C.R.S., that states that "The valuation shall not be adjusted to a value higher than the valuation set by the board of equalization . . ."

On April 28, 2016 the Board issued an Order informing the parties that the May 26, 2016 hearing will be limited to the arguments on Respondent's Motion to Dismiss.

On May 25, 2016, the Board received a voice mail from Petitioner, Mr. Howard Beall, informing the Board that he will not be appearing for the May 26, 2016 hearing.

On May 26, 2016 the Board convened for a hearing on Respondent's Motion to Dismiss. Respondent was represented by Michael A. Koertje, Esq. Petitioners did not appear for the hearing. The Board heard Respondent's arguments on its Motion to Dismiss and also heard the testimony from Mary Sampson from the Boulder County Assessor's Office.

On June 9, 2016, the Board issued an Order offering Petitioners an opportunity to respond in writing to the arguments presented by Respondent at the May 26, 2016 hearing. In addition, the Board advised Petitioners on the process of obtaining a recording of the May 26, 2016 hearing. The Board set the deadline for Petitioners' written response on July 15, 2016.

On June 11, 2016, the Board received a voice mail message from Petitioner, Mr. Howard Beall, acknowledging the receipt of the Board's June 9th, 2016 Order. Mr. Howard indicated to the Board that he intended to file his written response to Respondent's Motion to Dismiss by July 1, 2016.

As of the date of this Order, the Board has not received Petitioners' response to the Board's June 9, 2016 Order.

## **ORDER**

The Board finds compelling Respondent's arguments in support of Respondent's Motion to Dismiss. Petitioners requested the Board increase the actual value of the subject property from the Board of Equalization's Value of \$0 to a requested value of \$800,000. However, the Board is statutorily precluded, with certain exceptions not applicable here, to increase valuation of the subject property set by the Board of Equalization. *See* Section 39-8-108(5)(a), C.R.S.

Petitioners failed to file a response to Respondent's Motion to Dismiss when it was originally filed on February 26, 2016. Petitioners failed to appear in person or by telephone for the May 26, 2016 hearing to present arguments in response to Respondent's Motion to Dismiss. And finally, Petitioners failed to submit their written response to Respondent's Motion to Dismiss after the May 26, 2016 hearing when the Board provided them with an opportunity to do so by July 15, 2016.

Because the Board found persuasive Respondent's arguments in support of dismissal of this appeal, and having received no arguments to the contrary from Petitioners, the Board grants Respondent's Motion to Dismiss.

## **APPEAL**

**DATED and MAILED** this 11 day of August, 2016.

BOARD OF ASSESSMENT APPEALS

*Debra A. Baumbach*

Debra A. Baumbach

*Louesa Maricle*

Louesa Maricle

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

*Milla Lishchuk*

Milla Lishchuk

