

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

1313 Sherman Street, Room 315
Denver, Colorado 80203

**Docket Nos. 73662 and
73663**

Petitioner:

MARGARET & JOEL RIPMASTER,

vs.

Respondent:

BOULDER COUNTY BOARD OF COMMISSIONERS

**ORDER ON PETITIONER'S RESPONSE TO THE BAA'S ORDER
TO SHOW CAUSE**

THE BOARD OF ASSESSMENT APPEALS originally set these matters for hearing on October 5, 2018. Due to BAA staffing issues, the Board of Assessment Appeals continued the October 5th hearing to December 18, 2018 at 8:30 am. In the Notice of Hearing resetting these matters for a December 18th hearing date, the trailing docket system was explained as follows:

The Board of Assessment Appeals uses a one-day modified trailing docket. Several cases are scheduled for hearing at 8:30 am each day. Cases are heard in the order determined by the Board, with the first case commencing at 8:30 am. At the completion of the first case on the docket, the Board hears the second case on the docket. The Board proceeds through the docket in this manner until all cases have been heard or until insufficient time remains to fully hear the remaining cases on the docket. Cases not heard will be continued to another day.

You are required to appear for your hearing at 8:30 am on the date noted above and remain until your case is heard or continued, **unless** the Board removes your case from the trailing docket and schedules your case for a specific time later in the day. A list of cases removed from the trailing docket will be available at least one week prior to the hearing date. If your case is removed from the trailing docket, you are required to appear at the specific time scheduled by the Board. **Please check the Hearing Schedule on the Board's web page (dola.colorado.gov/baa) or call (303) 864-7711 within one week prior to your hearing date to determine if your hearing has been scheduled for a specific time on the hearing date.**

BAA staff reached out to the Petitioners by email and left a voicemail approximately one week ahead of the hearing to discuss the presentation of Petitioners' exhibit and to inquire whether Petitioners would be going forward with their hearing. Petitioners did not respond to either the email or voice mail.

When assigning hearing times for December 18th, Petitioners cases were assigned hearing times of 1:00 pm and 2:00 pm. These hearing times were posted on the Board's web page as set out in the Notices of Hearing.

Petitioners arrived at the Board of Assessment Appeals' office at 8:30 a.m. for their hearing and were informed their hearings would not be held until 1:00 p.m. and 2:00 p.m.. Board staff and the Board members assigned to hear the matter offered three alternatives to the Petitioners. One, wait until 11:00 a.m. when the Board would be available to hear their cases due to the withdrawal of another case scheduled at that time. Two, return home and appear telephonically at 11:00 a.m. for their hearing. Three, appear in person or telephonically for their hearings at 1:00 p.m. Petitioners refused all three options and, at 10:02 a.m., filed a request for a continuance.

Respondent Boulder County Board of Equalization ("BCBOE") objected via email to the requested continuance on the grounds that the county attorney representing the BCBOE and the BCBOE's expert witness were already on their way to the hearing at the time of the request for continuance and would have to expend additional resources due to Petitioner's error, if the continuance is granted.

The Board of Assessment Appeals issued an Order to Show Cause on December 21, 2018 to the Petitioners ordering them to show cause why their petition should not be dismissed with prejudice. Petitioner's Response to the BAA's Order to Show Cause was received on December 26, 2018. Petitioners argued:

1. They were told the hearing was cancelled because Boulder County had only our two hearings scheduled for that day.
2. They were unaware the hearing set for December 18th would not be at 8:30 am.
3. Given they are not attorneys the "trailing docket" nomenclature was confusing.
4. The email used by the board, rentals@ripmasterproperties.com, was incorrectly spelled by the Board.
5. They were given three options – return at 1:00 pm, do a conference call at 1:00 pm instead, or request a continuance.
6. The offer of an 11:00 am hearing was unclear and they could not have attended an 11:00 am to 1:00 pm hearing.
7. They now understand the initial assignment of 8:30 am does not necessarily mean 8:30 am.

The Respondent filed a reply stating that the original hearing date of October 5th was not cancelled due to any action on Respondent's part but was due solely to the BAA having staffing issues.

Upon review, the Petitioners were contacted by BAA staff at the email address provided to the BAA by the Petitioners. The email address was not misspelled. The BAA staff left Petitioners voicemail, at the telephone number provided by Petitioners, attempting to confirm whether the Petitioners would be proceeding with the hearing and requesting them to contact the Board regarding their exhibits. The Petitioners did not return the call nor respond to the emails.

ORDER:

Petitioner’s appeal is hereby dismissed for failure to appear for the December 18, 2018 hearing.

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 10th day of January, 2019.

BOARD OF ASSESSMENT APPEALS

Diane M. DeVries

Diane M. DeVries

Debra A. Baumbach

Debra A. Baumbach

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

Milla Lishchuk

Milla Lishchuk

