

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

**Docket Nos.: 74888,
74889 & 74890**

Petitioner:

BARBARA AND HOWARD BEALL,

v.

Respondent:

GILPIN COUNTY BOARD OF EQUALIZATION.

ORDER DISMISSING APPEAL

THIS MATTER came before the Board of Assessment Appeals on Respondent's Motion to Dismiss on March 27, 2019, Debra A. Baumbach and Diane M. DeVries presiding. Petitioners are protesting the 2018 valuation of the subject properties.

Docket No.: 74888
Main St. Frontena C. MS Black Hawk, CO
Gilpin County Schedule No.: R004208

On September 7, 2018, Petitioners filed a Petition with the Board of Assessment Appeals requesting the Board to increase the 2018 actual value of the subject property from the value of \$5,730 assigned to the subject property by the Gilpin County Board of Equalization to Petitioners' estimated value of \$55,000.

Docket No.: 74889
MS 47 Iron City MS Black Hawk, CO
Gilpin County Schedule No.: R004209

On September 7, 2018, Petitioners filed a Petition with the Board of Assessment Appeals requesting the Board to increase the 2018 actual value of the subject property from the value of \$29,770 assigned to the subject property by the Gilpin County Board of Equalization to Petitioners' estimated value of \$95,000.

Docket No.: 74890
305 Casey, Centennial City, CO

Gilpin County Schedule No.: N002574

On September 7, 2018, Petitioners filed a Petition with the Board of Assessment Appeals requesting the Board to increase the 2018 actual value of the subject property from the value of \$2,140 assigned to the subject property by the Gilpin County Board of Equalization to Petitioners' estimated value of \$165,500.

On February 20, 2019, Respondent filed three Motions to Dismiss for Lack of Jurisdiction (BAA Rule 21) ("Motion to Dismiss") for each of Docket Nos.: 74888, 74889 and 74890. Respondent requested the Board to dismiss Petitioners' appeals pursuant to Section 39-8-108(5)(a) that states that the Board of Assessment Appeals lacks jurisdiction to increase the value of Petitioners' property beyond the value set by the County Board of Equalization.

Pursuant to Section 39-8-108(5)(a), C.R.S., "[t]he valuation shall not be adjusted to a value higher than the valuation set by the board of equalization . . .". Therefore, the Board is without jurisdiction to increase the valuation of the three properties under protest in Petitioners' appeals from value assigned by the Gilpin County Board of Equalization.

ORDER:

The Petitions are dismissed. The hearings previously set on June 24, 2019 are vacated.

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 3rd day of April, 2019.

BOARD OF ASSESSMENT APPEALS

Debra A. Baumbach

Debra A. Baumbach

Diane M. DeVries

Diane M. DeVries

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

Milla Lishchuk

Milla Lishchuk

