

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

Docket No.: 75290

Petitioner:

TRAVEN RICE AND JENNA RICE,

v.

Respondent:

BOULDER 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 actual value of the subject property.

Subject property is described as follows:

**1120 Kneale Rd
Boulder County Schedule No.: R0511016**

On February 1, 2019, Respondent filed a Motion to Dismiss. Respondent requested the Board to dismiss Petitioners' appeal pursuant to Sections 39-2-125(1)(c), 39-8-107(1) and 39-8-108(1), C.R.S. as untimely filed. Respondent states that per Colorado law, Petitioners had 30 days from the date of the entry of the County Board's decision to file an appeal with the Board of Assessment Appeals. Here, the County Board of Equalizations entered a decision on Petitioners' appeal on November 5, 2018. Petitioners filed an appeal with the Board of Assessment Appeals on January 8, 2019, more than 30 days after the County Board of Equalization's decision was entered. Therefore, Respondent argues that the Board of Assessment Appeals is without jurisdiction to hear Petitioners' untimely appeal.

In response, Petitioners state that their Petition to the Board of Assessment Appeals was late because Petitioner, Jenna Rice, was out of the country when the County Board entered the decision which prevented her from receiving the decision until she returned.

Pursuant to Sections 39-2-125(1)(c), 39-8-107(1) and 39-8-108(1), C.R.S. if the Board of County Equalization denies a petition in whole or in part, the petitioner may appeal to the Board of Assessment Appeals within 30 days of the entry of such decision. Compliance with this 30-day statutory time limit is a jurisdictional requirement. *Ward v. Douglas County Board of Commissioners*, 886 P.2d 310, 311 (Colo. App. 1994).

The Board finds that under the facts presented, Petitioners' appeal to the Board of Assessment Appeals was untimely filed and the Board, therefore, is without jurisdiction to hear this matter.

ORDER:

The petition is dismissed. The hearing previously set on July 31, 2019 is 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

