## BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203 Petitioner: JAMES L & MARY ANNE TANNER, v. Respondent: GRAND COUNTY BOARD OF COMMISSIONERS. Docket No.: 75304ND Docket No.: 75304ND

**THIS MATTER** came before the Board of Assessment Appeals on April 18, 2019, Diane M. DeVries and Debra A. Baumbach presiding.

The Board received a request to close this case, via e-mail, on March 19, 2019 from Petitioners' Agent. The Agent informed the Board that this case was filed erroneously after Petitioners withdrew this matter prior to the BOCC hearing without the Agent's knowledge.

## **ORDER:**

This matter is hereby **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 for assessment of the county wherein the property is located, may petition the Court of Appeals for judicial review according to the Colorado appellate rules and the provision 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 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 for assessment of the county in which the property is located, Respondent may petition the Court of Appeals for judicial review of such questions.

Section 39-10-114.5(2), C.R.S.

DATED/MAILED this 18 day of April, 2019.

BOARD OF ASSESSMENT APPEALS

Diane M. DeVries

Sura a. Baumbach

Debra A. Baumbach

the Board of Assessment Appeals.

I hereby certify that this is a true and correct copy of the decision of

Milla Lishchuk