

BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203	Docket No.: 78034
Petitioner: PARFET 755 LLC, v. Respondent: JEFFERSON COUNTY BOARD OF EQUALIZATION	
ORDER OF DISMISSAL	

This matter comes before the Board of Assessment Appeals (“Board”) on its review of the case pursuant to the Order to Show Cause the Board issued January 14, 2021.

1. On January 14, 2021, the Board ordered Petitioner to show cause in writing why this case should not be dismissed for Petitioner’s failure to engage in the administrative process. Petitioner’s appeal of the Jefferson County Assessor’s valuation of the subject property is set for hearing on January 28, 2021, with a documents exchange deadline (pursuant to Rule 11) of December 31, 2020. The Board’s Show Cause Order noted that the Board had not received proposed exhibits from Petitioner. The Board’s Show Cause Order also noted that Board staff had attempted to contact Petitioner and/or Petitioner’s representative multiple times in an effort to ascertain whether this matter would be proceeding to hearing.

2. On January 19, 2021, a tax agent with Paradigm Tax Group filed Petitioner’s Response to Order to Show Cause with the Board.

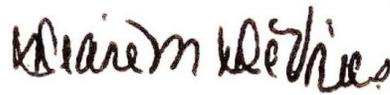
3. As of the date of this Order, the Board has still not received Petitioner’s intended exhibits for the hearing set for January 28, 2021, nor has Petitioner provided explanation for the absence of exhibits. Additionally, Petitioner has not explained its failure to respond to Board staff regarding whether it intends to bring this matter to hearing. The Board also notes Petitioner’s failure to respond to Respondent’s discovery requests, despite the Board’s issuance of a Board Order requiring it to do so. Lastly, despite the contentions of Petitioner’s Response, the Board has not received a timely request for continuance of the hearing from Petitioner. For these reasons, the Board finds Petitioner has not shown cause why this appeal should not be dismissed for failure to engage in the administrative process.

4. The tax agent is cautioned, for future reference, that the filing of responses to motions and orders may be deemed the practice of law before this Board.

It is hereby ordered that this case is **DISMISSED**, and the hearing date set in this appeal is **VACATED**.

Dated this 21st day of January, 2021.

BOARD OF ASSESSMENT APPEALS:



Diane DeVries, Chair



Louesa Maricle, Board Member
*Concurring without modification
pursuant to § 39-2-127(2), C.R.S.*



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



Casie Stokes