

<b>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO</b> 1313 Sherman Street, Room 315 Denver, Colorado 80203	<b>Docket Number: 48672</b>
Petitioner: <b>AVAYA INC.,</b>  v.  Respondent: <b>ADAMS COUNTY BOARD OF EQUALIZATION.</b>	
<b>ORDER ON WITHDRAWAL</b>	

The Board received Petitioner's request to withdraw the above-captioned appeal on March 26, 2009. The Board has approved Petitioner's request.

**FINDINGS OF FACT AND CONCLUSIONS:**

1. Subject property is described as follows:  

**County Schedule No.: R0119612**

**Category: Valuation      Property Type: Commercial Real**
2. Petitioner is protesting the 2007 actual value of the subject property.

**ORDER:**

Petitioner's request for withdrawal is granted; therefore, the Board will take no further action on this matter.

**DATED AND MAILED** this 26th day of March 2009.

**BOARD OF ASSESSMENT APPEALS**

This decision was put on record

March 26, 2009

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*Karen E Hart*  
\_\_\_\_\_  
Karen E. Hart

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

*Debra A Baumbach*  
\_\_\_\_\_  
Debra A. Baumbach

*Toni Rigiroszi*  
\_\_\_\_\_  
Toni Rigiroszi





**DOWNEY & MURRAY LLC**  
ATTORNEYS AT LAW

Thomas E. Downey, Jr.  
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March 25, 2009

STATE OF COLORADO  
BD OF ASSESSMENT APPEALS  
2009 MAR 26 AM 6:45

**VIA TELECOPIER AND REGULAR MAIL**

Mr. J. Michael Beery  
Administrator  
Board of Assessment Appeals  
1313 Sherman Street, Room 315  
Denver, CO 80203

RE: Avaya Inc. v. Adams County Board of Equalization  
Docket No. 48672

Dear Mr. Beery:

This correspondence will confirm my earlier telephone conversation with your office today regarding the captioned matter. Please be advised that Avaya Inc. has authorized me to withdraw this 2007 tax appeal. This action is being taken at this time in response to information brought to our attention by Jennifer Wascak, Deputy County Attorney for Adams County, on March 19, 2009. The County Board of Equalization decision in this matter was dated August 3, 2007. Adams County has confirmed that the BAA decision dated August 3, 2007 was in fact mailed on August 3, 2007. A timely appeal of the August 3, 2007 Board of Equalization decision should have been postmarked no later than September 4, 2007. Documentation provided by Adams County, which I have personally confirmed by review of the BAA file, confirms that the mailing of the Petition was not postmarked until September 5, 2007. Accordingly, Adams County has correctly pointed out that the Petition to this Board was not timely filed. Absent taxpayers compliance with the statutory time limit for filing its Petition with the BAA, this Board lacks jurisdiction in this matter.

Petition, Avaya Inc., expressly reserves its rights to pursue any and all remedies available under the abatement and refund statute C.R.S. § 39-10-114, and the cases interpreting that statute, with respect to the 2007 tax year. In view of the withdrawal of this matter, it will not be necessary for this Board to conduct the hearing scheduled in this matter on April 9, 2009.

J. Michael Beery  
March 25, 2009  
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Thank you for your assistance in this matter.

Very truly yours,

*Tom Downey*  
Thomas E. Downey, Jr.

TED/ss

cc: Jennifer M. Wascak, Esq.  
Frank J. Mahr, Esq. - Avaya Inc.  
Courtney Mezinis - Avaya Inc.  
Mark Jasko - Avaya Inc.  
Matthew Fossey, Paradigm Tax Group

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