

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

**Docket No.: 51271**

Petitioner:

**CLIFFORD R. YOUNG,**

v.

Respondent:

**JEFFERSON COUNTY BOARD OF EQUALIZATION.**

**ORDER**

**THIS MATTER**, related to the \$324,830.00 value assigned to the subject property for tax year 2008, is not currently set for hearing. On September 11, 2008, Respondent was ordered to reduce the actual value of the subject property to \$278,750.00 for tax year 2007.

Pursuant to C.R.S. § 39-1-103(15), "...the assessing officer shall consider the actual value of any taxable property for the first year of a reassessment cycle, as may have been adjusted as a result of protests and appeals, if any, prior to the assessment date of the second year of a reassessment cycle, to be the actual value of such taxable property for the second year of a reassessment cycle."

On December 11, 2008, the Board issued an Order to Show Cause why the actual value for the subject property should not be reduced to \$278,750.00 for tax year 2007. The Board did not receive a response from Petitioner or from Respondent.

**ORDER:**

Respondent is ordered to reduce the 2008 value for the subject property to \$278,750.00.

The Board will take no further action on this matter.

DATED and MAILED this 7<sup>th</sup> day of January 2009.

**BOARD OF ASSESSMENT APPEALS**

Karen E Hart  
Karen E. Hart

Debra A Baumbach  
Debra A. Baumbach

This decision was put on the record

**JAN 06 2009**

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

Mary J. Heller  
Mary J. Heller

