BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203	Docket No.: 76684
Petitioner: BRUCE ELDER,	
v.	
Respondent:	
ARAPAHOE COUNTY BOARD OF EQUALIZATION.	
FINAL AGENCY ORDER	

THIS MATTER was heard by the Board of Assessment Appeals ("Board") on January 4, 2021, John DeRungs and Sondra Mercier presiding. Petitioner failed to appear. Respondent was represented by Benjamin Swartzendruber, Esq. Petitioner filed a petition protesting the actual value of the subject property, assigned schedule number 031546869, for tax year 2019.

<u>ORDER</u>

The Petitioner failed to appear for hearing, despite receiving notice of the hearing. Respondent moved to dismiss the appeal. The Board hereby grants Respondent's motion and orders that this appeal is **DISMISSED** with prejudice.

APPEAL RIGHTS

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.

See § 39-8-108(2), C.R.S. (rights to appeal a tax protest petition); see also § 39-10-114.5(2), C.R.S. (rights to appeal on an abatement petition).

DATED and MAILED this 27th day of January, 2021.

BOARD OF ASSESSMENT APPEALS:

Drafting Board Member:

ndre W m

Sondra Mercier

Concurring Board Member:

F. 610

John DeRungs 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.

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Casie Stokes