

07-0003  
Property Tax/Locally Assessed  
Signed 05/15/2007

BEFORE THE UTAH STATE TAX COMMISSION

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PETITIONER,	)	<b>ORDER</b>	
	)		
Petitioner,	)	Appeal No	07-0003
	)	Parcel Nos.	#####-1
v.	)		#####-2
	)		
BOARD OF EQUALIZATION	)	Tax Type:	Property Tax/Locally Assessed
OF KANE COUNTY,	)		
STATE OF UTAH,	)	Tax Year:	2006
	)		
Respondent.	)	Judge:	M. Johnson

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**This Order may contain confidential "commercial information" within the meaning of Utah Code Sec. 59-1-404, and is subject to disclosure restrictions as set out in that section and pursuant to Utah Admin. Rule R861-1A-37. The rule prohibits the parties from disclosing commercial information obtained from the opposing party to nonparties, outside of the hearing process. However, pursuant to Utah Admin. Rule R861-1A-37, the Tax Commission may publish this decision, in its entirety, unless the property taxpayer responds in writing to the Commission, within 30 days of this notice, specifying the commercial information that the taxpayer wants protected. The taxpayer must mail the response to the address listed near the end of this decision.**

**Presiding:**

Marc Johnson, Commissioner

**Appearances:**

For Petitioner: PETITIONER REPRESENTATIVE  
For Respondent: RESPONDNET REPRESENTATIVE 1, Deputy Assessor  
RESPONDENT REPRESENTATIVE 2, Deputy Assessor

STATEMENT OF THE CASE

Petitioner brings this appeal from the decision of the Kane County Board of Equalization. This matter was heard in an Initial Hearing on March 20, 2007.

DISCUSSION

Petitioner is appealing the market value of the subject properties as set by Respondent for property tax purposes. The lien date at issue in this matter is January 1, 2006.

The subject properties are two separate parcels: parcel number #####-1, known as Lot 4 SUBDIVISION in CITY, Utah, and parcel number #####-2, known as Lot 7 SUBDIVISION in CITY, Utah. Parcel #####-1 is a .75-acre vacant lot and parcel #####-2 is a .89-acre vacant parcel. The County Assessor had set the value of the subject properties, as of the lien date at \$\$\$\$ for parcel #####-1 and \$\$\$\$ for parcel #####-2. The County Board of Equalization sustained these values. At hearing, the parties discussed the lots, recent comparable sales, and similar matters and agreed that \$\$\$\$ for each of the lots was a reasonable value as supported by comparable sales in the area.

DECISION AND ORDER

Based upon the foregoing, the Tax Commission finds that the value of the subject properties as of January 1, 2006 is \$\$\$\$ for each of the subject properties. The Kane County Auditor is ordered to adjust its records in accordance with this decision. It is so ordered.

This Decision does not limit a party's right to a Formal Hearing. Any party to this case may file a written request within thirty (30) days of the date of this decision to proceed to a Formal Hearing. Such a request shall be mailed to the address listed below and must include the Petitioner's name, address, and appeal number:

Utah State Tax Commission  
Appeals Division  
210 North 1950 West  
Salt Lake City, Utah 84134

Failure to request a Formal Hearing will preclude any further appeal rights in this matter.

DATED this \_\_\_\_\_ day of \_\_\_\_\_, 2007.

\_\_\_\_\_  
Marc Johnson  
Commissioner

Appeal No. 07-0003

BY ORDER OF THE UTAH STATE TAX COMMISSION.

The agency has reviewed this case and the undersigned concur in this decision.

DATED this \_\_\_\_\_ day of \_\_\_\_\_, 2007.

Pam Hendrickson  
Commission Chair

R. Bruce Johnson  
Commissioner

D'Arcy Dixon Pignanelli  
Commissioner

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