

11-1514  
TAX TYPE: PROPERTY TAX  
TAX YEAR: 2010  
DATE SIGNED: 5-15-2013  
COMMISSIONERS: D. DIXON, M. CRAGUN, R. PERO  
EXCUSED: B. JOHNSON

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BEFORE THE UTAH STATE TAX COMMISSION

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<p>TAXPAYER-1 &amp; TAXPAYER-2,  Petitioners,  vs.  BOARD OF EQUALIZATION OF SALT LAKE COUNTY, UTAH,  Respondent.</p>	<p><b>FINDINGS OF FACT, CONCLUSIONS OF LAW, AND FINAL DECISION</b></p> <p>Appeal No. 11-1514</p> <p>Parcel No. ##### Tax Type: Property Tax Tax Year: 2010</p> <p>Judge: Phan</p>
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**Presiding:**

Michael Cragun, Commissioner  
Jane Phan, Administrative Law Judge

**Appearances:**

For Petitioner: REPRESENTATIVE FOR TAXPAYER, Representative  
For Respondent: RESPONDENT, Certified General Appraiser, Salt Lake County by  
Telephone

STATEMENT OF THE CASE

This matter had been scheduled at the Utah State Tax Commission for a Formal Hearing on May 9, 2013, in accordance with Utah Code §59-1-501 and §63G-4-201 et seq. After the Formal Hearing, the parties had reached an agreement as to the value of the property and jointly requested that the value be set at the stipulated value. Based upon the evidence and testimony presented at the hearing, the Tax Commission hereby makes its:

FINDINGS OF FACT

1. This lien date at issue in this appeal is January 1, 2010.
2. The County Assessor's Office had originally valued the subject parcel at \$\$\$\$\$ and the County Board of Equalization sustained that value.

3. Following an Initial Hearing at the Utah State Tax Commission, the Tax Commission issued an Initial Hearing Order raising the value to \$\$\$\$\$. Petitioners (Property Owners) timely appealed the decision to the Formal Hearing.

4. After consideration of the arguments and information presented, the parties stipulated to the value for the subject property of \$\$\$\$\$, which is a return to the original value set by the County Assessor and sustained by the County Board of Equalization.

5. Based on the stipulation of the parties the value should be lowered back to \$\$\$\$\$.

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Jane Phan  
Administrative Law Judge

DECISION AND ORDER

Based on the foregoing, the Commission finds the value of the subject property as of the January 1, 2010 lien date, is \$\$\$\$\$. The County Auditor is to adjust his records in accordance with this decision. It is so ordered.

DATED this \_\_\_\_\_ day of \_\_\_\_\_, 2013.

R. Bruce Johnson  
Commission Chair

D'Arcy Dixon Pignanelli  
Commissioner

Michael J. Cragun  
Commissioner

Robert P. Pero  
Commissioner

**Notice of Appeal Rights:** You have twenty (20) days after the date of this order to file a Request for Reconsideration with the Tax Commission Appeals Unit pursuant to Utah Code Ann. §63G-4-302. A Request for Reconsideration must allege newly discovered evidence or a mistake of law or fact. If you do not file a Request for Reconsideration with the Commission, this order constitutes final agency action. You have thirty (30) days after the date of this order to pursue judicial review of this order in accordance with Utah Code Ann. §59-1-601 et seq. and §63G-4-401 et seq.