

02-1813
Locally Assessed Property
Signed 02/27/2004

BEFORE THE UTAH STATE TAX COMMISSION

PETITIONER,)	FINDINGS OF FACT, CONCLUSIONS
)	OF LAW, AND FINAL DECISION
)	
Petitioner,)	Appeal No. 02-1813
)	Parcel No. #####
v.)	
)	Tax Type: Property Tax/Locally Assessed
BOARD OF EQUALIZATION)	
OF WASATCH COUNTY,)	Tax Year: 2002
STATE OF UTAH,)	
)	Judge: Davis
Respondent.)	

Presiding:

G. Blaine Davis, Administrative Law Judge

Appearances:

For Petitioner: PETITIONER

For Respondent: RESPONDENT REPRESENTATIVE, Wasatch County Assessor

STATEMENT OF THE CASE

This matter came before the Utah State Tax Commission for a Formal Hearing on September 29, 2003. Thereafter, Petitioner requested time to contact the Wasatch County Officials to see if something could be worked out, but agreed that if he did not contact the Administrative Law Judge to indicate an agreement within 30 days, then a decision could be entered sustaining the value of the county for failure to meet the burden of proof.

Based upon the evidence and testimony presented at the hearing, the Tax Commission hereby makes its:

FINDINGS OF FACT

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1. The tax in question is property tax.
2. The year in question is 2002.
3. Petitioner owns a vacant lot of 5.197 acres located in (X) in Wasatch County.

Petitioner appealed based upon his claim that the property could not be built upon because it would not pass a percolation test. Petitioner verbally represented that an adjoining lot had failed a percolation test, but he did not have any documents regarding a percolation test to present on the subject property. Petitioner also did not have any evidence to present regarding what the value would be of the property if it could not be built upon.

4. The Wasatch County Assessor initially valued the subject property at \$\$\$\$\$ as of the lien date in question.
5. The Wasatch County Board of Equalization sustained a value of \$\$\$\$\$.

APPLICABLE LAW

1. The Tax Commission is required to oversee the just administration of property taxes to ensure that property is valued for tax purposes according to fair market value. Utah Code Ann. 59-1-210(7).

2. To prevail, the Petitioner must (1) demonstrate that the County's original assessment contained error, and (2) provide the Commission with a sound evidentiary basis for reducing the original valuation to the amount proposed by Petitioner. *Nelson V. Bd. Of Equalization of Salt Lake County*, 943 P.2d 1354 (Utah 1997).

DISCUSSION

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In this matter, Petitioner has made allegations that the property was not capable of being built upon. However, Petitioner has not presented any evidence or met his burden of proof to indicate what amount of reduction, if any, would be appropriate. Petitioner also has not presented any evidence of the fair market value of the subject property. Therefore, Petitioner has failed to meet his burden of proof.

DECISION AND ORDER

Based upon the foregoing, the Tax Commission finds that the market value of the subject property as of January 1, 2002, was \$\$\$\$\$. It is so ordered.

DATED this _____ day of _____, 2004.

G. Blaine Davis
Administrative Law Judge

BY ORDER OF THE UTAH STATE TAX COMMISSION:

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

DATED this _____ day of _____, 2004.

Pam Hendrickson
Commission Chair

R. Bruce Johnson
Commissioner

Palmer DePaulis

Marc B. Johnson

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Commissioner

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. §63-46b-13. 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 and 63-46b-13 et. seq.

GBD/ssw/02-1813.fof