

04-0170  
Locally Assessed Property  
Signed 08/16/2004

BEFORE THE UTAH STATE TAX COMMISSION

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|-----------------------|---|--|
| PETITIONER,           | ) | <b>FINDINGS OF FACT, CONCLUSIONS</b>       |
|                       | ) | <b>OF LAW, AND FINAL DECISION</b>          |
|                       | ) |  |
| Petitioner,           | ) | Appeal No.    04-0170                      |
|                       | ) | Parcel No.    #####                        |
| v.                    | ) |  |
|                       | ) | Tax Type:    Property Tax/Locally Assessed |
| BOARD OF EQUALIZATION | ) |  |
| OF SALT LAKE COUNTY,  | ) | Tax Year:    2003                          |
| STATE OF UTAH,        | ) |  |
|                       | ) | Judge:    Davis                            |
| Respondent.           | ) |  |

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**This Order may contain confidential “commercial information” within the meaning of Utah Code Sec. 59-1-404, and such information is protected from disclosure pursuant to the Protective Order included herein.**

**Presiding:**

G. Blaine Davis, Administrative Law Judge

**Appearances:**

For Petitioner:    PETITIONER REPRESENTATIVE 1  
                          PETITIONER REPRESENTATIVE 2  
For Respondent:    RESPONDENT REPRESENTATIVE 1, from the Salt Lake County Assessor's  
                          Office  
                          RESPONDENT REPRESENTATIVE 2, from the Salt Lake County Assessor's  
                          Office

STATEMENT OF THE CASE

This matter came before the Utah State Tax Commission for a Formal Hearing on August 2, 2004. Based upon the evidence and testimony presented at the hearing, the Tax Commission hereby makes its:

FINDINGS OF FACT

1. The tax in question is property tax.
2. The year in question is 2003, with a lien date of January 1, 2003.

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3. The Salt Lake County Assessor initially valued the subject property at \$\$\$\$ as of the lien date in question. Upon appeal to the Salt Lake County Board of Equalization, a value of \$\$\$\$ was determined. Of that value, \$\$\$\$ was for the home which is on the lot, and \$\$\$\$ is for the land.

4. The subject property is a parcel of land of .37 acres located at ADDRESS, CITY, Utah. Although the address is on STREET, the home is accessible only by way of a small private lane 12 feet wide, which goes off of STREET. The home is a rambler which has 1,761 square feet on the main floor, and 1,267 square feet in the basement. None of the basement is finished. Respondent describes the home as "in super-obsolcesced condition".

5. The lot is surrounded by a U-shaped vacant lot of 3.43 acres which is owned by the same owner as the subject property.

6. Petitioner submitted a fee appraisal of the surrounding vacant lot in a separate appeal, but that appraisal did not include the subject residential lot and home. Petitioner did not submit any other evidence relating to the value of the home or lot, but argued that the lot should be valued at the same value per acre as the value of land determined in the appraisal. Petitioner did not challenge the value of the home determined by Respondent.

7. Respondent submitted four comparable land sales in the area ranging in size from .25 acres to 1.0 acre. The property that was .25 acres sold for \$\$\$\$\$. There was also a sale of .55 acres which sold for \$\$\$\$\$. In addition, there were two separate one-acre parcels which sold for \$\$\$\$\$ and \$\$\$\$\$. Respondent did not present any proposed adjustments to those sales to indicate the fair market value for the subject property.

#### 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).

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2. Any person dissatisfied with the decision of the county board of equalization concerning the assessment and equalization of any property, or the determination of any exemption in which the person has an interest, may appeal that decision to the Tax Commission. In reviewing the county board's decision, the Commission may admit additional evidence, issue orders that it considers to be just and proper, and make any correction or change in the assessment or order of the county board of equalization. Utah Code Ann. §59-2-1006(3)(c).

3. Petitioner has the burden to establish that the market value of the subject property is other than the value determined by Respondent.

4. 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), *Utah Power & Light Co. v. Utah State Tax Commission*, 530 P.2d. 332 (Utah 1979).

#### DISCUSSION

Although Petitioner has requested a value equal to the value per acre placed upon the land by an appraisal performed for the adjoining land, such a value would not be reasonable for this property. This property is already developed, much smaller in size, has sufficient access to the property for its current use, and has utilities including water and sewer into the property. The adjoining vacant parcel does not have any of those characteristics.

Petitioner does not challenge the value of the improvements on the property, and Respondent has presented evidence of two lots of .25 acres and .55 acres with prices of \$\$\$\$\$ and \$\$\$\$\$. The subject property is in between those lots in size, and the value placed upon the land by Respondent is between those properties in size. Accordingly, it appears that the value determined for the land by Petitioner is within a reasonable range of fair market value, and the value placed upon the home does not appear to be excessive.

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Petitioner has failed to meet its burden of proof to either demonstrate that the County's original estimate of value contained an error, or to provide the Commission with a sound evidentiary basis for reducing the original valuation to the amount proposed by Petitioner.

DECISION AND ORDER

Based upon the foregoing, the Tax Commission finds that the market value of the subject property as of January 1, 2003, is \$\$\$\$\$. It is so ordered.

**In addition, to the extent that this order contains confidential “commercial information” pursuant to Utah Code Sec. 59-1-404, the parties are hereby ordered to refrain from disclosing such information outside this proceeding.**

DATED this \_\_\_\_\_ day of \_\_\_\_\_, 2004.

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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  
Commissioner

Marc B. Johnson  
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

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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.

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