

04-0320  
Locally Assessed Property Tax  
Signed 05/20/2005

BEFORE THE UTAH STATE TAX COMMISSION

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|                       |   |              |                               |
|-----------------------|---|--------------|-------------------------------|
| PETITIONER,           | ) |              |                               |
|                       | ) | <b>ORDER</b> |                               |
| Petitioner,           | ) |              |                               |
| v.                    | ) | Appeal No.   | 04-0320                       |
|                       | ) | Parcel No.   | #####                         |
| BOARD OF EQUALIZATION | ) | Tax Type:    | Property Tax/Locally Assessed |
| OF SALT LAKE COUNTY,  | ) | Tax Year:    | 2003                          |
| STATE OF UTAH,        | ) |              |                               |
|                       | ) | Judge:       | Chapman                       |
| Respondent.           | ) |              |                               |

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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 regulation 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:**

Kerry R. Chapman, Administrative Law Judge

**Appearances:**

For Petitioner: PETITIONER REPRESENTATIVE

For Respondent: RESPONDENT REPRESENTATIVE, from the Salt Lake County Assessor's Office

STATEMENT OF THE CASE

This matter came before the Commission for an Initial Hearing pursuant to the provisions of Utah Code Ann. 59-1-502.5, on November 2, 2004.

At issue is the fair market value of the subject property as of January 1, 2003. The subject property is a single-family residence located at ADDRESS n Salt Lake County, Utah. The

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subject consists of a two-story, split-level home on 0.23 acres of land and is currently used as a rental property. The home has 1,451 square feet of living space above grade and 500 square feet in the basement (400 square feet finished). The home has a 2-car garage, 2¾ baths, and was built in 1985. The property was assessed at \$\$\$\$\$, a value that the County BOE sustained.

The County proffered a revised “SIGMA” value of \$\$\$\$\$ for the property. This revised value was based on the County “updating” its computer model information for this property by decreasing the subject’s number of full baths, changing its “Bath Quality” from basic to standard, and decreasing its “Effective Year Built” from 1989 to 1988. On the County’s SIGMA value computer printout, five comparable sales were shown that include the \$\$\$\$\$ sale of a much smaller, inferior property and four sales of properties that are similar in size, but in better condition. These latter four sales show prices ranging from \$\$\$\$\$ to \$\$\$\$\$. None of the comparables are within five blocks of the subject. From this information, it would appear that the subject should be valued below \$\$\$\$\$.

The Petitioner proffered four comparables sales that were adjusted to estimate the value of the subject. The Petitioner contended that these adjusted sales support its requested value of \$\$\$\$\$. Other than asking the Commission to disregard PETITIONER REPRESENTATIVE’S information by finding her in violation of an order from the Department of Real Estate, the County did not address or comment on PETITIONER REPRESENTATIVE’S information. One of the Petitioner’s comparables sold for \$\$\$\$\$ and is clearly inferior to the subject in its size and features.

The Petitioner's other comparables sold at prices ranging from \$\$\$\$\$ to \$\$\$\$\$, which the Petitioner adjusted to values ranging from \$\$\$\$\$ to \$\$\$\$\$.

Except for the two inferior comparables that the parties proffered, all seven remaining comparables sold at prices of at least \$\$\$\$\$. The sales provided show a market for homes in the \$\$\$\$\$ to \$\$\$\$\$ range and another market in the \$\$\$\$\$ to \$\$\$\$\$ range. There is no evidence to show that homes like the subject sell in the \$\$\$\$\$ to \$\$\$\$\$ range. From the information available, the Commission believes the subject property is most like those that sold in the higher range. For these reasons and because the some of the Petitioner's larger adjustments are very subjective, the Commission does not believe adequate evidence was proffered to show the County's assessed value of \$\$\$\$\$ to be incorrect.

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. 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

The Commission finds that the Petitioner has not proffered sufficient evidence to call the County's value into question and show another value to be correct. Accordingly, the Petitioner has not met the burden required for the Commission to reduce the subject's assessed value.

#### DECISION AND ORDER

Based upon the foregoing, the Tax Commission denies the Petitioner's appeal and sustains the \$\$\$\$ fair market value that the County BOE placed upon Parcel No. ##### for the 2003 tax year. It is so ordered.

This decision does not limit a party's right to a Formal Hearing. However, this Decision and Order will become the Final Decision and Order of the Commission unless any party to this case files 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:

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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 \_\_\_\_\_, 2005.

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Kerry R. Chapman  
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 \_\_\_\_\_, 2005.

Pam Hendrickson  
Commission Chair

R. Bruce Johnson  
Commissioner

Palmer DePaulis  
Commissioner

Marc B. Johnson  
Commissioner

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