

04-0622  
Locally Assessed Property  
Signed 02/28/2005

BEFORE THE UTAH STATE TAX COMMISSION

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PETITIONER,	)		
	)	<b>Order</b>	
Petitioner,	)		
	)	Appeal No.	04-0622
v.	)		
	)	Parcel No.	#####
BOARD OF EQUALIZATION	)		
OF SALT LAKE COUNTY, UTAH,	)	Tax Type	Property Tax
	)		
Respondent.	)	Tax Year	2003

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**Presiding:**

R. Spencer Robinson, Administrative Law Judge

**Appearances:**

For Petitioner: PETITIONER, *pro se*

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

**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.**

STATEMENT OF THE CASE

This matter came before the Utah State Tax Commission for an Initial Hearing pursuant to the provisions of Utah Code Ann. §59-1-502.5 on January 20, 2005.

Petitioner is appealing the decision of the Respondent, following a Board of Equalization hearing, setting the value of the above noted property at \$\$\$\$\$. Petitioner requested Respondent value the property at \$\$\$\$\$.

The subject property is vacant land. It is in an area of good quality homes and is zoned for horses. Respondent did a Limited Restricted Appraisal Report on the property. Respondent's appraisal valued the property at \$\$\$\$\$.

Petitioner stated at the hearing that he did not dispute the value assigned by the county to the property. He said he had trouble with water, and has no water available because he has not paid fees. He said he does not believe a water share is associated with the land.

#### APPLICABLE LAW

Article XIII, section 1 (1) of the state constitution states that:

[a]ll tangible property in the state, not exempt under the laws of the United States, or under this Constitution, shall be taxed at a uniform and equal rate in proportion to its value, to be ascertained as provided by law.

Utah Code Ann. §59-2-103 states in pertinent part:

All tangible taxable property shall be assessed and taxed at a uniform and equal rate on the basis of its fair market value, as valued on January 1, unless otherwise provided by law.

#### DISCUSSION

Petitioner has the burden of proof. To prevail on the issue of valuation, 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).

Petitioner has not met his burden. He said he does not dispute the value assigned by Respondent to his property.

The Commission finds Respondent's appraisal is a valid assessment of property value. When Petitioner challenged the value assigned to his property, the County

obtained information on comparable properties, performed an appraisal, and used that information to adjust its valuation of Petitioner's property.

DECISION AND ORDER

On the evidence and testimony presented, the Commission finds the fair market value of the subject property to be \$\$\$\$\$, per the limited appraisal submitted by RESPONDENT REPRESENTATIVE, as of January 1, 2003. The Commission sustains the decision of the Respondent. 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:

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.

\_\_\_\_\_  
R. Spencer Robinson  
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

Appeal No. 04-0622

Palmer DePaulis  
Commissioner

Marc B. Johnson  
Commissioner

*SR/04-0622.int*