

04-0913  
Locally Assessed Property Tax  
Signed 07/26/2005

BEFORE THE UTAH STATE TAX COMMISSION

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PETITIONER,	)	
	)	<b>ORDER</b>
Petitioner,	)	
	)	Appeal No.    04-0913
v.	)	
	)	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, 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 April 13, 2005. Because the County had not provided the Petitioner the BOE decision issued in this matter and the information relating to it, such evidence was excluded from the Initial Hearing and not considered in this decision.

Appeal No. 04-0913

At issue is the fair market value of the subject property as of January 1, 2003. The subject is a single-family residence located at ADDRESS in CITY, Utah. For the 2003 tax year, the property was assessed at \$\$\$\$\$, a value sustained by the County BOE.

The subject property is comprised of 0.84 acres (two lots were combined) and a house with 3,379 square feet above grade and 1,762 square feet in the basement (1,604 square feet finished). The home was built in 1988 and has a five-car garage, a lap pool, 3,459 square feet of porches, patios, and decks, and views overlooking the city.

PETITIONER REPRESENTATIVE submits six comparable sales that sold from \$\$\$\$\$ to \$\$\$\$\$ and adjusted them to prices ranging from \$\$\$\$\$ to \$\$\$\$\$. The subject appears superior to most, if not all, of these properties. In addition, PETITIONER REPRESENTATIVE, who is not a license appraiser, appears to have made some unusual and unconvincing adjustments for “lot size,” “quality of construction,” “garage,” and other features that the subject has but the comparables do not. The home that appears most like the subject is the one that sold for \$\$\$\$\$ and a comparison of features between the two would suggest that the subject is as valuable as this comparable and perhaps more so.

The County proffers an appraisal prepared by RESPONDENT REPRESENTATIVE, a state licensed appraiser, in which she estimates the subject to have a value of \$\$\$\$\$ as of the lien date. In her appraisal, RESPONDENT REPRESENTATIVE used five comparable sales that also sold from \$\$\$\$\$ to \$\$\$\$\$. In fact, most of the comparables are the same as those used by PETITIONER REPRESENTATIVE. However, the parties adjusted the comparables much

differently from one another. The Commission finds RESPONDENT REPRESENTATIVE'S adjustments to be more convincing than PETITIONER REPRESENTATIVE'S.

Three of the County's the comparables were located on the same street as the subject property and sold for \$\$\$\$\$, \$\$\$\$\$ and \$\$\$\$\$, respectively. The appraiser adjusted the five comparable sales in her appraisal to prices ranging from \$\$\$\$\$ to \$\$\$\$\$, a range in which the current County BOE value of \$\$\$\$\$ falls. Only one of the comparables adjusted as high as \$\$\$\$\$ estimate of value that RESPONDENT REPRESENTATIVE arrived at in her appraisal. Two of the adjusted values were, in fact, lower than the \$\$\$\$\$ value set by the County BOE. In addition, there is no evidence that a market exists in this area for homes in the \$\$\$\$\$ or above range. Based on this information, the Commission is more convinced of RESPONDENT REPRESENTATIVE'S work than PETITIONER REPRESENTATIVE'S, but does not believe that the information in the appraisal sufficiently calls the County BOE value into question to result in the value being increased. Accordingly, the Commission finds the County BOE value of \$\$\$\$\$ to be a reasonable estimate of the subject's value.

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

Based on the evidence proffered at the Initial Hearing, the Commission finds that the Petitioner has not sufficiently shown the \$\$\$\$ County BOE value to be too high, as it contends. Nor has the County shown the County BOE value to be too low, as it contends. Accordingly, the Commission finds that the fair market value of the subject property should be sustained at \$\$\$\$.

#### DECISION AND ORDER

Based upon the foregoing, the Tax Commission finds that the fair market value of the subject property should be sustained at \$\$\$\$ for the 2003 tax year, as set by the County BOE. The

Appeal No. 04-0913

Salt Lake County Auditor is ordered to adjust its records in accordance with this decision. 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.

\_\_\_\_\_  
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.

Appeal No. 04-0913

Pam Hendrickson  
Commission Chair

R. Bruce Johnson  
Commissioner

Palmer DePaulis  
Commissioner  
*KRC/04-0913.int*

Marc B. Johnson  
Commissioner