

05-1018  
Locally Assessed Property Tax  
Signed 04/03/2006

BEFORE THE UTAH STATE TAX COMMISSION

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PETITIONER 1 & PETITIONER 2,	)		
	)	<b>ORDER</b>	
Petitioners,	)		
	)	Appeal No.	05-1018
v.	)		
	)	Parcel No.	#####-1, #####-2
BOARD OF EQUALIZATION	)		#####-3
OF SALT LAKE COUNTY,	)	Tax Type:	Property Tax/Locally Assessed
STATE OF UTAH,	)	Tax Year:	2004
	)		
Respondent.	)	Judge:	Chapman

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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: No one appeared

For Respondent: RESPONDENT REPRESENTATIVE, Appraiser, Salt Lake County Assessors' 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 March 29, 2006. Although notified of the date and time of the hearing, the Petitioner failed to appear. For this reason and in accordance with Utah Code Ann. §63-46b-11(4)(a), the Commission issues an Order of Default against the Petitioner and has conducted the Initial Hearing without the participation of the Petitioner and without considering any evidence that the Petitioner might have proffered at the hearing.

At issue is the fair market value of the three subject properties as of January 1, 2004. The County proffers that the three parcels are an economic unit that consists of a #####-unit apartment complex and 0.73 acres of land. The complex is located at ADDRESS in CITY, Utah. For the 2004 tax year, the three-parcel economic unit was assessed at \$\$\$\$\$, which the County Board of Equalization (“County BOE”) sustained (\$\$\$\$\$ for Parcel No. #####-1, \$\$\$\$\$ for Parcel No. #####-2, and \$\$\$\$\$ for Parcel No. #####-3). The County is asking the Commission to sustain the \$\$\$\$\$ County BOE value, based on a February 28, 2006 appraisal prepared by RESPONDENT REPRESENTATIVE, in which she concluded that the value of the economic unit is \$\$\$\$\$.

In her appraisal, RESPONDENT REPRESENTATIVE estimated the value of the subject property at \$\$\$\$\$ using a cost approach, \$\$\$\$\$ using a market approach, and \$\$\$\$\$ using an income approach. RESPONDENT REPRESENTATIVE correlated these three estimates of value and concluded that \$\$\$\$\$ is a reasonable fair market value for the economic unit as of the lien date. Because her appraisal value is less than 3% higher than the County BOE value, RESPONDENT REPRESENTATIVE recommends that the Commission sustain the \$\$\$\$\$ value established by the County BOE.

RESPONDENT REPRESENTATIVE’S recommendation and appraisal appear to be reasonable and support the value sustained by the County BOE. There is no evidence to support a decrease in value to the economic unit.

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 County's evidence and testimony only, it appears that the subject property's current value of \$\$\$\$\$, as sustained by the County BOE, is reasonable. There is no evidence to suggest a lower value.

#### DECISION AND ORDER

Based upon the foregoing, the Tax Commission issues an Order of Default against the Petitioner. Furthermore, based on the evidence and testimony proffered by the County at the Initial Hearing, the Commission orders that the fair market value of the subject properties for the 2004 tax year, as established by the County BOE, be sustained. The Petitioner's appeal is denied. 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

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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 \_\_\_\_\_, 2006.

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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 \_\_\_\_\_, 2006.

Pam Hendrickson  
Commission Chair

R. Bruce Johnson  
Commissioner

Palmer DePaulis  
Commissioner

Marc B. Johnson  
Commissioner

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