

05-1534
Locally Assessed Property
Signed 10/06/2006

BEFORE THE UTAH STATE TAX COMMISSION

PETITIONER,	)	ORDER	
)		
Petitioner,	)	Appeal No.	05-1534
	)	Parcel No.	#####
v.)		
	)	Tax Type:	Property Tax/Locally Assessed
BOARD OF EQUALIZATION)		
OF GRAND COUNTY,	)	Tax Year:	2005
STATE OF UTAH,)		
	)	Judge:	Robinson
Respondent.)		

Presiding:

R. Spencer Robinson, Administrative Law Judge

Appearances:

For Petitioner: PETITIONER

For Respondent: RESPONDENT REPRESENTATIVE, Grand County Assessor

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 10, 2006. The subject property is a single-family residence (condominium/townhouse) in a planned urban development in CITY, Utah. The property was originally assessed at \$\$\$\$\$. The Grand County Board of Equalization (BOE) sustained that value. The Petitioner appeals that decision to the Commission, requesting a value of \$\$\$\$\$, \$\$\$\$\$ less than the BOE 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).

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).

ANALYSIS AND DISCUSSION

Neither party submitted an appraisal. Both parties provided some information on comparable properties. Petitioner's property is 1,150 square feet in size with 1.75 baths. However, neither party attempted to adjust the comparable properties they submitted to the subject property.

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Adjustments would be appropriate for things such as differences in square footage, number of bedrooms, number of bathrooms, age, location, view, condition, date of sale, and other factors.

Petitioner is required to demonstrate error in the County's original assessment, and to provide a sound basis for his proposed value. His evidence was insufficient. Additionally, Respondent's evidence did little to support the value set by the Board of Equalization. Respondent did not know how many bathrooms were in its comparable properties. Respondent did not say whether its second comparable, located at ADDRESS, was furnished when it sold. The lack of evidence leaves the Commission to presume the Board of Equalization value is correct.

DECISION AND ORDER

Based on the evidence presented, the Commission sustains the Board of Equalization value. 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.

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DATED this _____ day of _____, 2006.

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 _____, 2006.

Pam Hendrickson
Commission Chair

R. Bruce Johnson
Commissioner

Marc B. Johnson
Commissioner

D'Arcy Dixon Pignanelli
Commissioner

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