

05-1699  
Locally Assessed Property Tax  
Signed 07/05/2006

BEFORE THE UTAH STATE TAX COMMISSION

---

PETITIONER,	)		
	)	<b>ORDER OF DEFAULT</b>	
Petitioner,	)		
	)	Appeal No.	05-1699
v.	)		
	)	Parcel No.	#####
BOARD OF EQUALIZATION	)	Tax Type:	Property Tax/Locally Assessed
OF IRON COUNTY,	)	Tax Year:	2005
STATE OF UTAH,	)		
	)	Judge:	Johnson
Respondent.	)		

---

**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:**

Marc B. Johnson, Commissioner

**Appearances:**

For Petitioner: No one appeared

For Respondent: RESPONDENT REPRESENTATIVE 1, Iron County Assessor  
RESPONDENT REPRESENTATIVE 2, from the Iron 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 June 27, 2006. Although notified of the date and time of the hearing, the Petitioner failed to appear at the hearing. The Petitioner had notified an Appeals Division clerk that she was no longer interested in pursuing the appeal and would not appear at the hearing. However, she declined to withdraw the appeal. For these reasons and in accordance with Utah Code Ann. §63-46b-11(4)(a), the

Commission issues an Order of Default against the Petitioner and issues its decision without the participation of the Petitioner and consideration of any evidence that the Petitioner might have proffered at the hearing.

At issue is the fair market value of the subject property as of January 1, 2005. The County Assessor assessed the property at \$\$\$\$\$, which the Iron County Board of Equalization (“County BOE”) sustained.

APPLICABLE LAW

Utah Code Ann. §59-2-1006(1) provides that “[a]ny 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 commission . . . .”

Any party requesting a value different from the value established by the County BOE has the burden to establish that the market value of the subject property is other than the value determined by the county board of equalization.

For a party who is requesting a value that is different from that determined by the County BOE to prevail, that party must (1) demonstrate that the value established by the County BOE contained error, and (2) provide the Commission with a sound evidentiary basis for reducing the value established by the County BOE to the amount proposed by the party. *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

Because the Petitioner did not appear and proffer any evidence or testimony, the Commission finds that she has not called the value established by the County BOE into question or4 shown that the value is different. For these reasons, the Commission sustains the County BOE's decision.

DECISION AND ORDER

Based upon the foregoing, the Tax Commission issues an Order of Default against the Petitioner and sustains the \$\$\$\$ fair market value for the subject property, as established by the County BOE for the 2005 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:

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.

---

Marc B. Johnson  
Commissioner

Appeal No. 05-1699

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

D'Arcy Dixon Pignanelli  
Commissioner

*KRC/05-1699.int*