

06-0063  
Locally Assessed Property  
Signed 12/05/2006

BEFORE THE UTAH STATE TAX COMMISSION

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PETITIONER,	)	<b>ORDER</b>	
	)		
Petitioner,	)	Appeal No.	06-0063
	)	Parcel No.	#####
v.	)		
	)	Tax Type:	Property Tax/Locally Assessed
	)		
BOARD OF EQUALIZATION OF	)		
SALT LAKE COUNTY,	)	Tax Year:	2005
STATE OF UTAH,	)		
	)	Judge:	Jensen
Respondent.	)		

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**Presiding:**  
Clinton Jensen, Administrative Law Judge

**Appearances:**  
For Petitioner: PETITIONER REPRESENTATIVE 1  
                  PETITIONER REPRESENTATIVE 2  
For Respondent: RESPONDENT REPRESENTATIVE, from the Salt Lake County Assessor's Office

STATEMENT OF THE CASE

Petitioner brings this appeal from the decision of the Salt Lake County Board of Equalization. This matter was argued in an Initial Hearing on May 9, 2006 pursuant to the provisions of Utah Code Ann. §59-1-502.5.

APPLICABLE LAW

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 provide by law. (Utah Code Ann. Sec. 59-2-103 (1).)

“Fair market value” means the amount at which property would change hands between a willing buyer and a willing seller, neither being under any compulsion to buy or sell and both having reasonable knowledge of the relevant facts. (Utah Code Ann. 59-2-102(11).)

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 commission by filing a notice of appeal specifying the grounds for the appeal with the county auditor within 30 days after the final action of the county board. . . (Utah Code Ann. Sec. 59-2-1006(1).)

To prevail in a real property tax dispute, 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).

#### DISCUSSION

Petitioner is appealing the market value of the subject property as set by Respondent for property tax purposes. The lien date at issue in this matter is January 1, 2005. The subject property is parcel no. #####, located at ADDRESS, in CITY, Utah. The County Assessor's Office had set the value of the subject property, as of the lien date at \$\$\$\$\$. The County Board of Equalization sustained the value. At the Board of Equalization, the Petitioner requested that the value of the property be lowered from \$\$\$\$\$ to \$\$\$\$\$. At the hearing before the Tax Commission, the Petitioner requested that the value be reduced from \$\$\$\$\$ to \$\$\$\$\$. The Respondent requested that the Tax Commission reduce the value set by the County Board of Equalization to \$\$\$\$\$.

The subject property consists of a .24-acre lot improved with a multi-level style residence. The residence was approximately 7 years old and built of average quality of construction. It has 1,784 square feet above grade and 464 basement square feet of which none are finished. There is also an attached three-car garage. The County considered the residence to be in good condition.

Petitioner has the burden of proof in this matter and must demonstrate not only an error in the valuation set by the County Board of Equalization, but also provide an evidentiary basis to support a new value. In this matter Petitioner provided evidence including a summary listing of the sales of several comparable properties and includes MLS listing sheets for the comparable sales. The Petitioner has made adjustments for differences in value. In whole, making adjustment for areas in which these properties are different from the subject property, it is evident that these comparables support the Petitioner's claim that the \$\$\$\$ value set by the Board of Equalization is above the value of the subject property.

Respondent provided an appraisal, prepared by RESPONDENT REPRESENTATIVE. It was the appraiser's conclusion that the value for the subject property as of the lien date at issue was \$\$\$\$\$. The appraisal lists four comparable sales of similar age, construction, and size. The appraiser has made appropriate adjustments to value for differences in factors such as square footage, garage size, and date of sale. Two of the comparable sales are on the same street as the subject property while the other two are 1 and 1.75 miles away. The adjusted selling prices of the appraiser's comparable properties are all within the same range as each other with the possible exception of one property that has an adjusted value of \$\$\$\$\$. This value is at least \$\$\$\$\$ higher than any of the comparable sales provided by the county or by the Petitioner. This comparable also suffers from being 1.75 miles away from the subject property. If this comparable sale is removed from consideration as an anomaly, the county's remaining comparable sales appear to be in line with the values submitted by the Petitioner. The county's remaining comparables also tend to form a bracket, just above and just below the \$\$\$\$\$ valuation requested by the Petitioner.

DECISION AND ORDER

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Based upon the foregoing, the Tax Commission finds that the value of the subject property as of January 1, 2005 is \$\$\$\$\$. The Salt Lake County Auditor is ordered to adjust its records in accordance with this decision.

This Decision does not limit a party's right to a Formal Hearing. Any party to this case may file 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.

BY ORDER OF THE UTAH STATE TAX COMMISSION.

\_\_\_\_\_  
Clinton Jensen  
Administrative Law Judge

The agency 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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