

06-1252  
Property Tax/Locally Assessed  
Signed 04/24/2007

---

BEFORE THE UTAH STATE TAX COMMISSION

---

<p>PETITIONER,</p> <p>Petitioner,</p> <p>vs.</p> <p>BOARD OF EQUALIZATION OF SALT LAKE COUNTY, UTAH,</p> <p>Respondent.</p>	<p><b>ORDER</b></p> <p>Appeal No. 06-1252</p> <p>Parcel No. #####</p> <p>Tax Type: Property Tax/Locally Assessed</p> <p>Tax Year: 2006</p> <p>Judge: Jensen</p>
---	---

---

**Presiding:**

Clinton Jensen, Administrative Law Judge

**Appearances:**

For Petitioner: PETITIONER  
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 in accordance with the provisions of Utah Code Ann. §59-1-502.5, on January 25, 2007.

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, a party requesting a change in the value as set by the County Board of Equalization must (1) demonstrate that the Board of Equalization assessment contained error, and (2) provide the Commission with a sound evidentiary basis for reducing the original valuation to the amount proposed by party requesting the change in value. *See 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, 2006. The subject property is parcel no. #####, located at ADDRESS in CITY, Utah. The County Assessor had set the value of the subject property, as of the lien date at \$\$\$\$\$. The County Board of Equalization reduced the value to \$\$\$\$\$. Petitioner requests that the value be reduced to \$\$\$\$\$. Respondent requests that the value set by the County Board of Equalization be increased to \$\$\$\$\$.

The subject property consists of a .06-acre lot improved with a row-end style residence. The residence was nine years old and built of good quality of construction. It has 2,107 square feet above grade and 2,098 basement square feet of which 1,888 are finished. There

is also an attached two-car garage. The County considered the residence to be in good condition. The subject property has one of several homes on a street in a PUD with nearly identical features, size, and layout. The subject backs onto STREET 1, which the parties agree has more traffic than the neighborhood streets in the area.

Petitioner has the burden of proof in requesting a value lower than that set by the Board of Equalization and must demonstrate an error in the valuation set by the County Board of Equalization and provide an evidentiary basis to support a new value. In this matter Petitioner provided evidence of the sales of five comparable properties. Four of the comparables were on STREET 2, the same street as the subject. The other comparable sale was on STREET 3, one street away from the subject. These sales occurred between August 2005 and March 2006. The selling prices ranged between \$\$\$\$\$ and \$\$\$\$\$. Because they are part of the same PUD as the subject, differences in size and construction are not as substantial as would be expected for more conventional single-family dwellings. The year of construction for the Petitioner's comparables is 1998 to 2003. The oldest of the comparables had the second-highest selling price at \$\$\$\$\$.

Respondent bears the burden of proof with regard to showing any value in excess of the Board of Equalization value of \$\$\$\$\$. The 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 appraiser relied on the sales of four comparable properties. Three were on the same street as the subject and the fourth was one street away. Only one was on the Petitioner's list of comparable sales. The sale dates were between April 2005 and August 2005. All were part of the same PUD as the subject and all were similar in design, construction, and size. The Respondent's comparables were aged between three and eight years. As was the case with the Petitioner's comparables, the oldest comparable had one of the highest selling prices. After making adjustments for differences in factors such as square

footage, basement finish, and date of sale, the Respondent's comparables had adjusted values between \$\$\$\$\$ and \$\$\$\$\$.

Between the Petitioner and the Respondent, the parties have presented evidence of eight comparable sales. The value set by the Board of Equalization is near both the median and the mean of these values. Removing from consideration the two sales not on the same street as the subject does not dramatically change this analysis. Taking the evidence as a whole, none of the evidence presented by either party demonstrates error in the value set by the Board of Equalization. Thus, there no evidence that will overcome the statutory presumption of correctness that attaches to the value as set by the Board of Equalization.

DECISION AND ORDER

Based upon the foregoing, the Tax Commission finds that the value of the subject property as of January 1, 2006 is \$\$\$\$\$. It is so ordered.

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 \_\_\_\_\_, 2007.

---

Clinton Jensen  
Administrative Law Judge

Appeal No. 06-1252

BY ORDER OF THE UTAH STATE TAX COMMISSION.

The agency has reviewed this case and the undersigned concur in this decision.

DATED this \_\_\_\_\_ day of \_\_\_\_\_, 2007.

Pam Hendrickson  
Commission Chair

R. Bruce Johnson  
Commissioner

Marc B. Johnson  
Commissioner

D'Arcy Dixon Pignanelli  
Commissioner

CDJ/06-1252.int