

06-1528  
Property Tax/Locally Assessed  
Signed 06/26/2007

BEFORE THE UTAH STATE TAX COMMISSION

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|                              |   |                                   |
|------------------------------|---|-----------------------------------|
| PETITIONER 1 & PETITIONER 2, | ) | <b>INITIAL HEARING ORDER</b>      |
|                              | ) |                                   |
| Petitioners,                 | ) | Appeal No.    06-1528             |
|                              | ) |                                   |
| v.                           | ) | Parcel No.    #####               |
|                              | ) | Tax Type:    Property Tax/Locally |
| BOARD OF EQUALIZATION        | ) | Assessed                          |
| OF SALT LAKE COUNTY,         | ) |                                   |
| STATE OF UTAH,               | ) | Tax Year:    2006                 |
|                              | ) |                                   |
| Respondent.                  | ) | Judge:        Robinson            |

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**Presiding:**

R. Spencer Robinson, Administrative Law Judge

**Appearances:**

For Petitioners:    PETITIONER 1, *pro se*

For Respondent:    RESPONDENT REPRESENTATIVE, Salt Lake County

STATEMENT OF THE CASE

The Salt Lake County Board of Equalization valued the above noted property at \$\$\$\$\$. From that decision, Petitioners appeal, asking the Commission to redetermine the value of the property and proposing a value of \$\$\$\$\$. As part of the appeal process, the parties participated in an Initial Hearing pursuant to the provisions of Utah Code Ann. §59-2-501.5 on February 12, 2006, and February 20, 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 provided by law. (Utah Code 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 Sec. 59-2-102(12).)

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 Sec. 59-2-1006(1).)

Per the Utah Supreme Court, Petitioners' burden under Utah Power & Light Co. v. Utah State Tax Commission, 590 P.2d 332 (Utah 1979), is in two parts. "Where the taxpayer claims error, it has an obligation, not only to show substantial error or impropriety in the assessment but also to provide a sound evidentiary basis upon which the Commission could adopt a lower valuation." The Court reaffirmed this standard in Nelson v. Board of Equalization, 943 P.2d 1354 (Utah 1997).

#### DISCUSSION

The subject property is a single-family dwelling located at ADDRESS in CITY, Utah. It is a 43-year-old rambler in good condition. The upper floor consists of 1,570 square feet. The basement consists of 1,570 square feet, 50% of which is finished. The lot is .34 acres in size. The Board of Equalization determined the market value of the subject property to be \$\$\$\$\$. Petitioner appeals that value, proposing a value of \$\$\$\$\$.

Petitioner did not submit an appraisal, though she did provide multiple-listing information on four properties. The first is a 2,874 square foot rambler built in 1959. The upper floor is 1,437 square feet. The basement is 1,437 square feet, of which 90% is finished. The MLS data shows one bedroom and one bathroom in the basement, and says it has a “mother-in-law apartment.” The lot is .19 acres.

This home listed July 26, 2005. It sold for \$\$\$\$\$ on September 13, 2005. No concessions are indicated.

Petitioner's second property is a 2,624 square foot rambler built in 1955. The upper floor is 1,312 square feet. The basement is 1,312 square feet. The listing shows one bedroom in the basement and a three-quarter bathroom. The basement is 80% finished. The lot is .19 acres in size. It listed on December 19, 2005 for \$\$\$\$\$. It sold on February 1, 2006, for \$\$\$\$\$.

Petitioner's third property is a 2,624 square foot rambler built in 1955. The upper floor is 1,312 square feet. The basement is 1,312 square feet. The listing shows a bathroom and a bedroom in the basement, which is 95% finished. The lot is .210 acres. It listed on July 4, 2006, for \$\$\$\$\$. It sold on August 6, 2006, for \$\$\$\$\$, with \$\$\$\$\$ in concessions.

Petitioner's fourth property is 3,000 square foot rambler built in 1957. The upper floor is 1,500 square feet. The 1,500 square foot basement is 97% finished, with two bedrooms, a family room, a kitchen, and a laundry room. The lot is .22 acres. The property listed on July 8, 2005 for \$\$\$\$\$. It sold on August 29, 2005 for \$\$\$\$\$.

Petitioner also submitted listings for a home two doors down from hers. It is a 2,984 square foot rambler built in 1961. The upper floor is 1,625 square feet. The basement is 1,359 square feet, and is 100% finished. The basement has one bedroom, a three-quarter bathroom, and a laundry room.

This home was listed twice. The first listing was on November 8, 2003. The list price was \$\$\$\$\$. According to Petitioner, that listing was withdrawn. The second listing was on January 13, 2004. The list price was \$\$\$\$\$. According to Petitioner, this listing was also withdrawn. Petitioner said neither listing resulted in an offer.

Petitioner is not an appraiser. She made no adjustments to the properties in order to compare them to the subject property. RESPONDENT REPRESENTATIVE said he had seen Petitioners' four comparable properties. He felt they were in an inferior area.

Respondent submitted an appraisal prepared by APPRAISER , a licensed appraiser. APPRAISER's appraisal has six comparable properties. The appraisal was prepared in accordance with the Uniform Standards of Professional Appraisal Practice. Appropriate adjustments were made for lot size, age, and other factors. Based on the analysis using the sales comparison approach, the appraisal set the value of the subject property at \$\$\$\$\$.

Respondent's comparable number one is a 42-year-old Rambler in average condition. The upper floor is 1,824 square feet. The 1,432 square foot basement is 100% finished. It has six more total rooms, the same number of bedrooms as the subject, and two full bathrooms. The lot size is .23 acres. It sold on September 19, 2005, for \$\$\$\$\$. After adjustments, APPRAISER valued it at \$\$\$\$\$.

Respondent's comparable number two is a Rambler. It is thirty-six years old. The lot size is .26 acres. It has five more total rooms, the same number of bedrooms as the subject, and two full bathrooms. The upper floor is 1,742 square feet. The 1,796 square foot basement is 90% finished. It sold on July 6, 2005 for \$\$\$\$\$. APPRAISER adjusted the value to \$\$\$\$\$.

Respondent's comparable number three is a forty-two-year-old 3,846 square foot Rambler. The lot size is .29. It has five more total rooms, three bedrooms, and two full bathrooms. The 1,923 square foot basement is 85% finished. It sold on April 22, 2005 for \$\$\$\$\$. APPRAISER adjusted the value to \$\$\$\$\$.

Respondent's comparable number four is a thirty-eight-year-old 2,924 square foot Rambler. The lot size is .22. It has three more total rooms, three bedrooms, and two full

bathrooms. The 1,427 square foot basement is 85% finished. It sold on February 26, 2006 for \$\$\$\$\$. APPRAISER adjusted the value to \$\$\$\$\$.

Respondent's comparable number five is a sixty-year-old 3,198 square foot rambler. The lot size is .40 acres. It has one more total room, one less bedroom (two), and one full bathroom (as opposed to 1.75). The 1,599 square foot basement is 70% finished. It sold on March 15, 2006, for \$\$\$\$\$. APPRAISER adjusted the value to \$\$\$\$\$.

Respondent's comparable number six is a forty-four-year-old 3,378 square foot rambler. The lot size is .24 acres. It has six more total rooms, three bedrooms, and two full bathrooms. The 1,689 square foot basement is 98% finished. It sold on June 23, 2005 for \$\$\$\$\$. APPRAISER adjusted the value to \$\$\$\$\$.

Using the comparables, APPRAISER valued Petitioners' property at \$\$\$\$\$. He did not develop a cost approach because of the subject property's age, nor did he develop an income approach.

Absent adjustments for location, Petitioners' evidence does not rise to the level of establishing a substantial error or impropriety in the assessment, nor does it provide a sound evidentiary basis upon which the Commission could adopt a lower valuation. Additionally, the Respondent's appraisal is persuasive as to the value of the subject property. Respondent did not state it sought to increase the value above that set by the Board of Equalization.

#### DECISION AND ORDER

Based on the foregoing, the Commission sustains the Board of Equalization value of \$\$\$\$\$. 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.

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

Pam Hendrickson  
Commission Chair

R. Bruce Johnson  
Commissioner

Marc B. Johnson  
Commissioner

D'Arcy Dixon Pignanelli  
Commissioner