

06-1557
Property Tax/Locally Assessed
Signed 06/12/2007

BEFORE THE UTAH STATE TAX COMMISSION

PETITIONER,)		
	)	ORDER OF APPROVAL	
Petitioner,)		
	)	Appeal No.	06-1557
v.)		
	)	Parcel No.	#####
BOARD OF EQUALIZATION	)	Tax Type:	Property Tax/Locally Assessed
OF WASHINGTON COUNTY,	)	Tax Year:	2006
STATE OF UTAH,)		
	)	Judge:	Chapman
Respondent.)		

Presiding:

Marc B. Johnson, Commissioner
Kerry R. Chapman, Administrative Law Judge

Appearances:

For Petitioner: PETITIONER (by telephone)
For Respondent: RESPONDENT REPRESENTATIVE 1, from the Washington County Assessor's Office
RESPONDENT REPRESENTATIVE 2, from the Washington County Assessor's Office
RESPONDENT REPRESENTATIVE 3, from the Washington 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 May 30, 2007.

The subject property is a vacant residential building lot located in the SUBDIVISION of CITY, Utah. At the hearing, the Petitioner stated that he had reviewed the appraisal prepared by the County and now agrees with the \$\$\$\$ value established for the subject property by the County BOE. In its appraisal, the County estimated the subject's value to be \$\$\$\$ as of the lien date. Nevertheless, the County stated that it submitted the appraisal to support the County BOE value, not to request an increase in the subject property's

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value. For this reason, the County verbally stipulated and agreed with the Petitioner that the subject's fair market value would be \$\$\$\$ for the 2006 tax year.

DECISION AND ORDER

Based upon the foregoing, the Tax Commission finds that the fair market value of the subject property should be sustained at the \$\$\$\$ value that the County BOE established for the 2006 tax year. It is so ordered.

DATED this _____ day of _____, 2007.

Kerry R. Chapman
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

NOTICE: An order approving a stipulated agreement constitutes final agency action on this matter. An action to enforce the agreement may be brought pursuant to Utah Code Ann. Sec. 63-46b-19.

KRC/06-1557.0a