

07-0077  
Property Tax  
Signed 09/17/2007

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BEFORE THE UTAH STATE TAX COMMISSION

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PETITIONER,

Petitioner,

vs.

BOARD OF EQUALIZATION  
OF SALT LAKE COUNTY,  
STATE OF UTAH,

Respondent.

**ORDER**

Appeal No. 07-0077

Tax Type: Property Tax

Tax Period: 2006

Parcel No. #####

Judge: Robinson

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**Presiding:**

R. Spencer Robinson, Administrative Law Judge

**Appearances:**

For Petitioner: No one appeared

For Respondent: RESPONDENT REPRESENTATIVE, Appraiser, Salt Lake County

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 August 9, 2007. The subject property is a single-family residence located in CITY, Salt Lake County, Utah. The property was originally assessed at \$\$\$\$\$. The value as sustained by the Salt Lake County Board of Equalization (BOE) was \$\$\$\$\$. The Petitioner appeals that decision to the Commission, requesting a value of \$\$\$\$\$.

APPLICABLE LAW

1. The Tax Commission is required to oversee the just administration of property taxes to ensure that property is valued for tax purposes according to fair market value. Utah Code Ann. §59-1-210(7).

2. 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 Tax Commission. In reviewing the county board's decision, the Commission may admit additional evidence, issue orders that it considers to be just and proper, and make any correction or change in the assessment or order of the county board of equalization. Utah Code Ann. §59-2-1006(3).

3. Petitioner has the burden to establish that the market value of the subject property is other than the value determined by Respondent.

4. To prevail, 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), *Utah Power & Light Co. v. Utah State Tax Commission*, 530 P.2d. 332 (Utah 1979).

#### ANALYSIS AND DISCUSSION

Petitioner did not appear or telephone. A call was placed to Petitioner at the beginning of the hearing and a message left. After fifteen minutes, another call was placed. There was no answer.

Respondent asked to go forward. RESPONDENT REPRESENTATIVE had prepared an appraisal that was received in the Appeals Section of the Tax Commission on June 1, 2007.

Petitioner is required to demonstrate error in the County's original assessment, and to provide a sound basis for his or her proposed value. Petitioner did not participate in the hearing or offer any evidence.

Respondent submitted an appraisal prepared by RESPONDENT REPRESENTATIVE, a licensed appraiser in the Salt Lake County Assessor's Office. The appraisal has five comparables, all of which are within three tenths of a mile from the subject. He made appropriate adjustments, arriving at adjusted values ranging from \$\$\$\$\$ to \$\$\$\$\$. Using the sales comparison approach, he valued the subject at \$\$\$\$\$.

RESPONDENT REPRESENTATIVE also did a cost approach. The value from the cost approach was \$\$\$\$\$. He said this confirmed the sales comparison approach.

Additionally, RESPONDENT REPRESENTATIVE said Petitioner refinanced the property in April of 2004. The loan was for \$\$\$\$\$.

Based on the foregoing, RESPONDENT REPRESENTATIVE asked for an increase from the BOE value of \$\$\$\$\$ to \$\$\$\$\$, the value established by the sales comparison approach in his appraisal.

#### DECISION AND ORDER

Based on the evidence presented, the Commission grants Respondent's request to increase the value to \$\$\$\$\$. The Salt Lake County Auditor is directed to adjust its records accordingly. 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

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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.

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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

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