

BEFORE THE UTAH STATE TAX COMMISSION

PETITIONER,

Petitioner,

vs.

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

Respondent.

ORDER

Appeal No. 07-0128

Tax Type: Property Tax

Tax Period: 2006

Parcel No. #####

Judge: Robinson

Presiding:

R. Spencer Robinson, Administrative Law Judge

Appearances:

For Petitioner: PETITIONER, *pro se*

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 April 26, 2007. The subject property is a single-family residence located in CITY, Salt Lake County, Utah. The property was originally assessed at \$\$\$\$\$. The Salt Lake County Board of Equalization (BOE) reduced the value to \$\$\$\$\$. 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 submit an appraisal. He asked that information to the Board of Equalization be considered. RESPONDENT REPRESENTATIVE did not object.

Petitioner's property is a split-level home with 987 square feet of above grade living space and 908 square feet of space in the basement 25% of which is finished. It has two bedrooms and 1.5 bathrooms. The lot is .20 acres in size. The address is ADDRESS 1, CITY, Utah, #####.

Petitioner provided MLS information on seven properties to the BOE. He also listed all the repair work he believes is necessary to obtain fair market value. He listed twenty-three things he felt needed to be done to the property. He did not list costs for the repairs. On his appeal form, he stated the home needed thousands of dollars in repairs.

Petitioner's first comparable is a rambler located at ADDRESS 2 in CITY. It has 996 square feet above grade, with 955 square feet in the basement, 80 percent of which is finished. It has five bedrooms and two bathrooms. It has a two car garage. It sold on August 10, 2005 for \$\$\$\$\$.

Petitioner's comparable two is a rambler located at ADDRESS 3 in CITY. It has 950 square feet above grade and 950 square feet in the basement, none of which is finished. It has three bedrooms and one bathroom. It has no garage or carport. It sold on June 17, 2005 for \$\$\$\$\$.

Petitioner's comparable three is a rambler located at ADDRESS 4 in CITY. It has 925 square feet above grade and 925 square feet in the basement, 80 percent of which is finished. It has four bedrooms and one bathroom. It has one carport. It sold on June 2, 2005 for \$\$\$\$\$.

Petitioner's comparable four is a rambler located at ADDRESS 5 in CITY. It has 964 square feet above grade, and 964 square feet in the basement, 20 percent of which is finished. It has three bedrooms and one bathroom. It has neither a garage nor a carport. It sold on November 21, 2005 for \$\$\$\$\$.

Petitioner's comparable five is a tri/multi-level located at ADDRESS 6 in CITY. It has 1,176 square feet above grade, and 1,000 square feet in the basement, which is 100 percent finished. It has five bedrooms and three bathrooms. It has a two-car garage. It sold on January 11, 2005 for \$\$\$\$\$.

Petitioner's comparable six is a rambler located at ADDRESS 7 in CITY. It has 1,042 square feet above grade, and 1,042 square feet in the basement, 95% of which is finished. It has five bedrooms and two bathrooms. It has a two-car garage. It sold on August 26, 2005 for \$\$\$\$\$.

Petitioner's comparable seven is a rambler located at ADDRESS 8 in CITY. It has 960 square feet above grade, and 960 square feet in the basement, which is 100 percent finished. It has six bedrooms and two bathrooms. It has a two-car garage. It sold on July 19, 2006 for \$\$\$\$\$.

All of Petitioner's comparables appear to be in the same neighborhood as the subject. However, Petitioner made no adjustments to his comparables. Adjustments would be appropriate for things such as differences in square footage, number of bedrooms, number of bathrooms, age, view, condition, date of sale, and other factors.

Petitioner is required to demonstrate error in the County's original assessment, and to provide a sound basis for his proposed value. That all of Petitioner's comparables sold for a price lower than the

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BOE value suggests an error in the BOE value. However Petitioner's comparables are not sufficient to establish an alternative value. His comparables are not unadjusted, making it difficult to compare their value to that of the subject.

Respondent submitted an appraisal prepared by RESPONDENT REPRESENTATIVE, a licensed appraiser. It has six comparables, all of which are within four blocks of the subject. He made appropriate adjustments, arriving at adjusted values ranging from \$\$\$\$\$ to \$\$\$\$\$. Using the sales comparison approach, he valued the subject at \$\$\$\$\$. He acknowledged the subject needs repairs. He felt it would sell for \$\$\$\$\$ if all the necessary repairs were made. He noted his comparable three, which sold for \$\$\$\$\$, was gutted after the sale. Following remodeling, he said it sold for \$\$\$\$\$.

RESPONDENT REPRESENTATIVE also did a cost approach. The value from the cost approach was \$\$\$\$\$. He said this confirmed the sales comparison approach. Though his appraised value was \$\$\$\$\$, he asked that the appraisal be considered as supportive of the BOE value, which was \$\$\$\$\$. He did not seek an increase.

DECISION AND ORDER

Based on the evidence presented, the Commission sustains the Board of Equalization value. 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 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

Appeal No. 07-0128

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

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