

07-0156  
Property Tax/Locally Assessed  
Signed 06/29/2007

BEFORE THE UTAH STATE TAX COMMISSION

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PETITIONER 1 & PETITIONER 2,	)		
	)	<b>ORDER</b>	
Petitioners,	)		
	)	Appeal No.	07-0156
v.	)		
	)	Parcel No.	#####
BOARD OF EQUALIZATION	)	Tax Type:	Property Tax/Locally Assessed
OF SALT LAKE COUNTY,	)	Tax Year:	2006
STATE OF UTAH,	)		
	)	Judge:	Chapman
Respondent.	)		

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**This Order may contain confidential "commercial information" within the meaning of Utah Code Sec. 59-1-404, and is subject to disclosure restrictions as set out in that section and regulation pursuant to Utah Admin. Rule R861-1A-37. The rule prohibits the parties from disclosing commercial information obtained from the opposing party to nonparties, outside of the hearing process. However, pursuant to Utah Admin. Rule R861-1A-37, the Tax Commission may publish this decision, in its entirety, unless the property taxpayer responds in writing to the Commission, within 30 days of this notice, specifying the commercial information that the taxpayer wants protected. The taxpayer must mail the response to the address listed near the end of this decision.**

**Presiding:**

Kerry R. Chapman, Administrative Law Judge

**Appearances:**

For Petitioner: PETITIONER 2,

For Respondent: RESPONDENT REPRESENTATIVE, from the Salt Lake 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 June 20, 2007.

At issue is the fair market value of the subject property as of January 1, 2006. The subject property is a single-family residence located at ADDRESS 1 in CITY, Utah. The Salt Lake County Board of Equalization ("County BOE") sustained the \$\$\$\$ value at which the subject was assessed for the 2006 tax year. Both parties ask that the Commission reduce the subject's value to \$\$\$\$.

APPLICABLE LAW

Utah Code Ann. §59-2-1006(1) provides that “[a]ny 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 . . . .”

Any party requesting a value different from the value established by the County BOE has the burden to establish that the market value of the subject property is other than the value determined by the county board of equalization.

For a party who is requesting a value that is different from that determined by the County BOE to prevail, that party must (1) demonstrate that the value established by the County BOE contained error, and (2) provide the Commission with a sound evidentiary basis for reducing the value established by the County BOE to the amount proposed by the party. *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).

DISCUSSION

The subject property consists of a 0.47-acre lot and a two-story home that was built around 1995. The home contains 2,665 square feet of living space on the main and second levels and a three-car garage. It also has a 1,392 square foot basement that is unfinished.

The County proffers an appraisal of the subject property that was prepared by RESPONDENT REPRESENTATIVE. In his appraisal, RESPONDENT REPRESENTATIVE estimates the subject’s value at \$\$\$\$ for the 2006 tax year. The County proffers the appraisal in support of its recommendation that the Commission reduce the subject’s value to \$\$\$\$.

The County's appraisal compares the subject to six comparable sales that sold for prices between \$\$\$\$\$ and \$\$\$\$\$. Four of the comparables sold at prices between \$\$\$\$\$ and \$\$\$\$\$. The comparables appear similar to the subject in age, style, and amount of above-grade (main and second floor) living space. In addition, it appears that the County made reasonable adjustments to the comparables to arrive at adjusted sales prices ranging between \$\$\$\$\$ and \$\$\$\$\$. The adjusted sales prices of the three comparables on the same side of ( X ) as the subject property are \$\$\$\$\$, \$\$\$\$\$, and \$\$\$\$\$, respectively. Based on the County's appraisal, the Commission finds that the County has demonstrated that \$\$\$\$\$ is a more reasonable value for the subject property than the \$\$\$\$\$ established by the County BOE.

At the hearing, the Petitioner states that it is her belief that the \$\$\$\$\$ value estimated by the County in its appraisal more accurately represents the value of the subject property than the \$\$\$\$\$ value established by the County BOE. For this reason, she asks the Commission to reduce the subject's value to \$\$\$\$\$ for the 2006 tax year, as well.

Based on the information proffered at the Initial Hearing and the parties' requests, the Commission finds that the subject property's value should be reduced to \$\$\$\$\$ 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 reduced from the \$\$\$\$\$ value established by the County BOE to \$\$\$\$\$ for the 2006 tax year. The Salt Lake County Auditor is ordered to adjust its records in accordance with this decision. 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

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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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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

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