

07-0240
Property Tax
Signed 09/07/2007

BEFORE THE UTAH STATE TAX COMMISSION

PETITIONER,

Petitioner,

vs.

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

Respondent.

ORDER

Appeal No. 07-0240

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: No one appeared

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 7, 2007. Petitioner represented himself. Though duly notified of the hearing, no one appeared on behalf of the Respondent. Telephone calls to the Respondent did not produce anyone to represent the Respondent. Petitioner was allowed to present his evidence in Respondent's absence

The subject property is a single-family residence located at ADDRESS, 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's property is a modular home that is approximately 50% complete. The lot is .07 acres in size. Because of issues involving CITY, Petitioner has been unable to obtain a certificate of occupancy.

One of the issues preventing Petitioner from obtaining a certificate of occupancy is the lack of available water. There is a one-inch private waterline near the property. However, Petitioner has

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been unable to obtain permission to connect to that waterline. Petitioner provided an estimate of \$\$\$\$ from COMPANY to install a waterline to which Petitioner could connect.

Petitioner said CITY'S position is that the home does not meet the side and rear set-back requirements. Petitioner stated it would cost him \$\$\$\$ to remove the home.

Petitioner's tax notice lists the value of the primary residential land at \$. It lists \$ as the value of the primary residential building. The value of the building was reduced by the BOE to \$.

Petitioner is required to demonstrate error in the County's original assessment, and to provide a sound basis for his proposed value. The evidence before the Commission is that Petitioner has land valued at \$, his requested value, and a building valued at \$, which he cannot occupy and which would cost \$ to remove. The value of the building is, essentially, zero.

DECISION AND ORDER

Based on the evidence presented, the Commission finds the value of the subject property is \$. The Salt Lake County Board of Equalization shall 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 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

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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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