

07-1490
Locally Assessed Property
Signed 06/23/2008

BEFORE THE UTAH STATE TAX COMMISSION

PETITIONER 1 & PETITIONER 2,

Petitioners,

v.

BOARD OF EQUALIZATION OF UTAH
COUNTY, STATE OF UTAH,

Respondent.

**ORDER DENYING REQUEST FOR
RECONSIDERATION**

Appeal No. 07-1490

Account No. #####

Tax Type: Property Tax/Locally Assessed

Tax Period: 2007

Judge: Phan

STATEMENT OF CASE

On May 6, 2008, the Petitioners ("Property Owners") submitted a letter indicating that they disagreed with the Tax Commission's Order Denying Petition to the Reconvene Board of Equalization, which had been issued on April 16, 2007 ("Commission's Final Order"). As the Property Owners had submitted their letter within the time period allowed to request reconsideration of the Commission's Final Order and they had no other administrative recourse, their letter was deemed to be a request for reconsideration.

APPLICABLE LAW

Utah Administrative Rule R861-1A-29 provides that a party may file a written request for reconsideration "alleging a mistake of law or fact, or the discovery of new evidence" Under this rule, the Tax Commission may exercise its discretion in granting or denying a Petition for Reconsideration and generally will not reconsider based on evidence that could, with due diligence, have been discovered and produced at the hearing.

DECISION AND ORDER

In their letter the Property Owners indicate that the tax amount and valuation of the subject lot was more than twice the amount assessed by the County on a similar lot in the area. Neither of the lots had any

development. The Property Owners indicated that the reason they did not file a timely appeal was “because we did not receive the assessment in time as we were living in both COUNTRY and CITY (as you might recall there were serious fires late last year in our CITY neighborhood).”

As stated in the Commission’s Final Order, the law makes the property owner responsible for raising objections to property tax valuations in an appeal with the county within the time frame outlined in Utah Code Sec. 59-2-1004. There is no exception for living out of state, or out of the Country. According to news reports¹ the CITY fires occurred in mid to late October of 2007, after the due date for filing an appeal that was on or around Sept 15, 2007. The fact that one lot was valued much higher than another does not necessarily indicate factual error. It may merely indicate that one lot had not been reappraised for several years, or was less valuable for a residential lot because of terrain, views, access or traffic issues. As indicated in the Commission’s Final Order, the Property Owners provided no basis to allow the late-filed appeal.

Based upon the foregoing, it is the decision and order of the Utah State Tax Commission that the Petition for Reconsideration is denied. It is so ordered.

DATED this ____ day of _____, 2008.

BY ORDER OF THE UTAH STATE TAX COMMISSION.

Pam Hendrickson
Commission Chair

R. Bruce Johnson
Commissioner

Marc B. Johnson
Commissioner

D’Arcy Dixon Pignanelli
Commissioner

NOTICE: You have thirty (30) days after the date of this order to pursue judicial review of this order pursuant to Utah Code Ann. §§59-1-601 et seq. and 63-46b-13 et seq.

JKP07-1490.rec

¹ See www.cnn.com/2007/US/10/22/wildfire.ca/index.html