

09-0166  
LOCALLY ASSESSED PROPERTY  
SIGNED 07-09-2009

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BEFORE THE UTAH STATE TAX COMMISSION

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<p>PETITIONER,      Petitioner,  v.  BOARD OF EQUALIZATION OF SALT LAKE COUNTY, UTAH,      Respondent.</p>	<p><b>INITIAL HEARING ORDER</b></p> <p>Appeal No. 09-0166</p> <p>Parcel No. ##### Tax Type: Property Tax/Locally Assessed Tax Year: 2008</p> <p>Judge: Phan</p>
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**Presiding:**

Jane Phan, Administrative Law Judge

**Appearances:**

For Petitioner: PETITIONER

For Respondent: RESPONDENT REP, Appraiser, Salt Lake County

STATEMENT OF THE CASE

Petitioner brings this appeal from the decision of the County Board of Equalization. This matter was scheduled for an Initial Hearing pursuant to the provisions of Utah Code Ann. Sec. 59-1-502.5, on June 16, 2009. Just prior to the scheduled time the parties telephoned the Administrative Law Judge and reported that they had reached a settlement agreement regarding the value.

Petitioner (the "Property Owner") had filed an appeal of the assessed value as established for the subject property by the Salt Lake County Board of Equalization, as of the lien date January 1, 2008. The County Assessor had set the value at \$\$\$\$\$ and the County Board of Equalization sustained the value. The Property Owner requested that the value be lowered to \$\$\$\$\$. The representative for the Respondent ("County") indicated that the County now agreed to the value of \$\$\$\$\$ as requested by the Property Owner.

DECISION AND ORDER

Based upon the foregoing, the Tax Commission finds that the value of the subject property as of January 1, 2008, is \$\$\$\$\$. The County Auditor is hereby ordered to adjust its records in accordance with this decision.

This Decision does not limit a party's right to a Formal Hearing. Any party to this case may file 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

Failure to request a Formal Hearing will preclude any further appeal rights in this matter.

DATED this \_\_\_\_ day of \_\_\_\_\_, 2009.

\_\_\_\_\_  
Jane Phan  
Administrative Law Judge

BY ORDER OF THE UTAH STATE TAX COMMISSION.

The agency has reviewed this case and the undersigned concur in this decision.

DATED this \_\_\_\_ day of \_\_\_\_\_, 2009.

Pam Hendrickson  
Commission Chair

R. Bruce Johnson  
Commissioner

Marc B. Johnson  
Commissioner

D'Arcy Dixon Pignanelli  
Commissioner