

12-714
TAX TYPE: PROPERTY TAX – LOCALLY ASSESSED
TAX YEAR: 2011
DATE SIGNED: 4-22-2014
COMMISSIONERS: B. JOHNSON, M. CRAGUN, R. PERO
EXCUSED: D. DIXON
GUIDING DECISION

BEFORE THE UTAH STATE TAX COMMISSION

<p>PETITIONER-1 AND PETITIONER-2, Petitioners, v. BOARD OF EQUALIZATION OF SALT LAKE COUNTY, STATE OF UTAH, Respondent.</p>	<p>ORDER DENYING REQUEST FOR RECONSIDERATION</p> <p>Appeal No. 12-714 Parcel Nos. #####</p> <p>Tax Type: Property Tax/Locally Assessed Tax Period: 2011</p> <p>Judge: Phan</p>
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STATEMENT OF CASE

This matter came before the Utah State Tax Commission upon a Request for Reconsideration filed on January 30, 2014, by Petitioner (Property Owner) asking for reconsideration of the Tax Commission's Findings of Fact, Conclusions of Law and Final Decision, issued on January 10, 2014 ("Final Order"). The County submitted a response to the Property Owner's request on February 26, 2014. In the Final Order, after considering a considerable amount of evidence submitted by the parties, the Commission found the value of the parcel at issue was \$\$\$\$\$ for the January 1, 2011 lien date.

APPLICABLE LAW

Utah Code Sec. 63G-4-302 provides that a party may, within 20 days after the date an order constituting final agency action has been issued, file a written request for reconsideration.

Utah Administrative Rule R861-1A-29(3) provides that a party may file a written request for reconsideration "alleging 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 to be considered in the Final Decision.

DECISION AND ORDER

The Property Owner does not allege a mistake of law in his request and he does not allege a mistake of fact. What the Property Owner does argue is his opinion that the Commission's conclusions derived from the

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facts were in error. The Property Owner also, in detail, reargues his position in response or rebuttal to a number of points made in the Commission's Final Order. In doing so he incorporates some new information on equalization that could have been presented at the Formal Hearing. The County did submit a response rebutting some of the Property Owner's conclusions and arguing that the Commission's value conclusion in the Final Order was supported.

Through the reconsideration process a party can bring to the attention of the Tax Commission a mistake of law or fact. The 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 to be considered at the Formal Hearing. Absent a mistake of law or fact, the reconsideration process is not intended to provide another avenue by which parties may reargue their positions or submit additional information that could have been presented at the Formal Hearing. In fact, in the administrative process set out by Utah Code Sec. 59-2-1006 and 59-1-502.5, the parties have already had the opportunity to present their cases at two hearings at the Tax Commission in this appeal. There was both an Initial Hearing and a Formal Hearing held in this case. The parties did, in fact, present considerable evidence and argument at the Formal Hearing. The evidence was weighed and considered and a conclusion reached by the Tax Commission.

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

DATED this ____ day of _____, 2014.

R. Bruce Johnson
Commission Chair

D'Arcy Dixon Pignanelli
Commissioner

Michael J. Cragun
Commissioner

Robert P. Pero
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 63G-4-401 et seq.