

14-551
TAX TYPE: LOCALLY ASSESSED PROPERTY
TAX YEAR: 2013
DATE SIGNED: 2-26-2015
COMMISSIONERS: J. VALENTINE, M. CRAGUN, R. PERO
EXCUSED: D. DIXON

BEFORE THE UTAH STATE TAX COMMISSION

<p>TAXPAYER,</p> <p style="padding-left: 40px;">Petitioner,</p> <p>v.</p> <p>BOARD OF EQUALIZATION OF SALT LAKE COUNTY, STATE OF UTAH,</p> <p style="padding-left: 40px;">Respondent.</p>	<p>INITIAL HEARING ORDER</p> <p>Appeal No. 14-551</p> <p>Parcel Nos. PARCEL-21 PARCEL-22 PARCEL-23</p> <p>Tax Type: Property Tax / Locally Assessed Tax Year: 2013</p> <p>Judge: Chapman</p>
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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. Subsection 6 of that rule, pursuant to Sec. 59-1-404(4)(b)(iii)(B), prohibits the parties from disclosing commercial information obtained from the opposing party to nonparties, outside of the hearing process.

Pursuant to Utah Admin. Rule R861-1A-37(7), 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: REPRESENTATIVE FOR TAXPAYER, Representative
For Respondent: RESPONDENT-1, from the Salt Lake County Assessor's Office
RESPONDENT-2, from the Salt Lake County Assessor's Office

STATEMENT OF THE CASE

TAXPAYER (Petitioner" or "taxpayer") brings this appeal from the decisions of the Salt Lake County Board of Equalization ("County BOE"). This matter came before the Commission for an Initial Hearing pursuant to the provisions of Utah Code Ann. §59-1-502.5, on October 7, 2014.

At issue are the fair market values of three commercial parcels of the January 1, 2013 lien date. The three subject properties are all adjacent to one another and are located at SUBJECT ADDRESS in CITY-1, Utah. For each of the subject properties, the following chart shows its parcel number, its property characteristics, its original 2013 value, the values established by the County BOE, the taxpayer’s proposed value, and the County’s proposed value.

Parcel No.	Property Characteristics	Original 2013 Value	County BOE Value	Taxpayer’s Proposed Value	County’s Proposed Value
##### (“Parcel 21”)	#####-acres of land and #####-square foot garage building	\$\$\$\$	\$\$\$\$		\$\$\$\$
##### (“Parcel 22”)	#####-acres of land and #####-square foot retail building	\$\$\$\$	\$\$\$\$		\$\$\$\$
##### (“Parcel 23”)	#####-acres of land	\$\$\$\$	\$\$\$\$		\$\$\$\$
TOTAL		\$\$\$\$	\$\$\$\$	\$\$\$\$ ¹	\$\$\$\$

APPLICABLE LAW

Utah Code Ann. §59-2-103(1) provides that “[a]ll tangible taxable property shall be assessed and taxed at a uniform and equal rate on the basis of its fair market value, as valued on January 1, unless otherwise provided by law.”

UCA §59-2-102(12) defines “fair market value” to mean “the amount at which property would change hands between a willing buyer and a willing seller, neither being under any compulsion to buy or sell and both having reasonable knowledge of the relevant facts.”

UCA §59-2-1006 provides that a person may appeal a decision of a county board of equalization to the Tax Commission, pertinent parts as follows:

1 The taxpayer proposed a single value for the three parcels as an economic unit. The taxpayer, however, did not indicate how its proposed reduction in value should be allocated among the individual parcels.

(1) 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 commission. . . .

....

(4) In reviewing the county board's decision, the commission shall adjust property valuations to reflect a value equalized with the assessed value of other comparable properties if:

- (a) the issue of equalization of property values is raised; and
- (b) the commission determines that the property that is the subject of the appeal deviates in value plus or minus 5% from the assessed value of comparable properties.

....

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 contains error; and 2) provide the Commission with a sound evidentiary basis for reducing or increasing the valuation 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 Comm'n*, 590 P.2d 332, (Utah 1979); *Beaver County v. Utah State Tax Comm'n*, 916 P.2d 344 (Utah 1996); and *Utah Railway Co. v. Utah State Tax Comm'n*, 5 P.3d 652 (Utah 2000).

DISCUSSION

Parcels 21. Parcel 21 contains a building that the County has classified as a "service garage." Parcel 21's building is #####-square feet in size and was built in YEAR. It has five overhead doors that allow vehicles to enter the building and is divided into two separate garage areas. The taxpayer indicates that one tenant uses one of the garage areas to install (X) in vehicles. The taxpayer uses the other garage area. The taxpayer contends that Parcel 21's building is dissimilar to most service garages because it does not have joists and pits and because the ceiling height in most of the building is too low to accommodate joists. One of the separate areas in Parcel 21's building does not have a restroom. Both parties agree that it would cost \$\$\$\$ to "cure" the lack of a restroom for one of this building's areas.

Parcel 22. Parcel 22 contains an irregularly-shaped building that was partially built in YEAR, with the remainder built in YEAR. This building is divided into three main spaces. As of the lien date, the center space was leased to BUSINESS-1, and the space to the left of BUSINESS-1 was used by the taxpayer as his office. The space to the right of BUSINESS-1 was unfinished space with no front door, and its interior was in the process of being built to possibly house a (Y) showroom. The taxpayer contends that the space used as his office, which is approximately #####- square feet in size, has relatively low ceiling heights. In the unfinished space being built to possibly house a (Y) showroom, there is no restroom, and both parties agree that one needs to be built before this space can be leased. In addition, #####-square feet of Parcel 22's building is storage space that can only be accessed from the back of the subject property (i.e., not through any of three spaces just described).

The parties disagree on the size of Parcel 22's building. The County's original assessment was based on Parcel 22's entire building's being #####-square feet in size. At the local hearing, the County indicated that it had remeasured the building and that it was #####-square feet in size. The taxpayer provided an engineer's site plan with notations of square footage to show that the building only had #####-square feet. The County BOE determined in its Findings & Conclusion that "[g]iven the complex design, angles, of the subject property, the engineer's plat, showing a subject size of #####-sf is considered to be the better indication of the subject size." As a result, the County BOE reduced Parcel 22's original value, which was based on a building size of #####-square feet, to \$\$\$\$ to reflect a building size of #####-square feet.

Since the local board hearing, however, the County proffered that it had a second appraiser measure Parcel 22's building, and he has determined that it is #####-square feet in size. In addition, RESPONDENT-2, yet another County appraiser, stated that he has also checked these measurements both on site and with pictometry and confirmed the measurement of #####-square feet. The County also points out that the engineer's plat on which the County BOE relied is based on a "proposed addition" that appears to be smaller

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than the actual addition that was subsequently built. The engineer’s plat is too small to show the dimensions with which the engineer derived the measurement of #####-square feet. As a result, the County’s proposed size of #####-square feet for Parcel 22’s building is more convincing and will be used for purposes of determining its value.

Both parties agree that several items need to be fixed or completed for all portions of Parcel 22’s building to be leased, including finishing the space in which a possible (Y) showroom is being built, adding a front entrance for this space, and adding restrooms as needed. The parties agree that the cost to cure these items would be \$\$\$\$\$.

Parcel 23. Parcel 23 is #####-acres of land that is located in between Parcel 21 and 22. The land is used to support the income-producing activities on the other parcels at issue. The County has assessed this parcel’s value to be \$\$\$\$\$, which neither party has disputed.

Values Established by County BOE. The County BOE established the subjects’ current value with the following income approaches:

Parcels 21 and 23.

#####	Square Footage of Building
x \$\$\$\$	Market Rental Rate - Service Garage
\$\$\$\$	Potential Gross Income (“PGI”)
- \$\$\$\$\$	Vacancy & Collection (8% of PGI)
\$\$\$\$	Effective Gross Income (“EGI”)
- \$\$\$\$\$	Expenses (6% of EGI)
\$\$\$\$	Net Operating Income (“NOI”)
÷ 9.75%	Capitalization Rate
\$\$\$\$	Value for Unit (Parcels 21 and 23)
- \$\$\$\$\$	Parcel 23 Land Value
\$\$\$\$	Value for Parcel 21 (Rounded)

Parcel 22.

#####	Square Footage of Building
x \$\$\$\$\$	Market Rental Rate -Retail Store
\$\$\$\$	Potential Gross Income (“PGI”)
- \$\$\$\$\$	Vacancy & Collect. (5% of PGI)
\$\$\$\$	Effective Gross Income (“EGI”)
- \$\$\$\$\$	Expenses (6% of EGI)
\$\$\$\$	Net Operating Income (“NOI”)
÷ 9.00%	Capitalization Rate
\$\$\$\$	Value For Parcel 22 (Rounded)

For the Initial Hearing, the taxpayer has used the income approach to value the subject properties. The County has used both the income approach and the sales comparison approach to value the properties.

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Taxpayer's Income Approaches. The taxpayer proffers that the garages located on Parcel 21 are not the typical (X) that have pits and joists and that the ceiling heights are too low for joists to be installed. BUSINESS-1, which leases part of Parcel 22's building, also leases one of Parcel 21's garage areas to install (Y) in vehicles. The taxpayer uses Building 21's other garage space as his personal storage.

For Parcels 21 and 23, the taxpayer used the County BOE's income approach to determine their value, except that the taxpayer used a rental rate of \$\$\$\$ per square foot and a capitalization rate of 9.0%. (In comparison, the County BOE had used a rental rate of \$\$\$\$ per square foot and a capitalization rate of 9.75%). With these revisions, the taxpayer's income approach resulted in a value of \$\$\$\$ for these two parcels. From this value, the taxpayer deducted the \$\$\$\$ cost to cure amount upon which the parties had agreed and derived a final income approach value of \$\$\$\$ for Parcels 21 and 23.

For Parcel 22, the taxpayer used the County BOE's income approach, except for the rental rate. As a result, the taxpayer's income approach is based on Parcel 22's building being #####-total square feet in size, whereas it was determined earlier that the building is #####-square feet in size. Whereas the County BOE used a rental rate of \$\$\$\$ per square foot for all of Parcel 22's building, the taxpayer used a rental rate of \$\$\$\$ per square foot for all of the building, with the following exceptions: 1) for the #####- square feet of space with low ceilings that the taxpayer used as his personal office, the taxpayer used a rental rate of \$\$\$\$ per square foot; and 2) for the #####- square feet of storage space accessible only at the back of the building, the taxpayer used a rental rate of \$\$\$\$ per square foot. With these revisions, the taxpayer's income approach resulted in a value of \$\$\$\$ for Parcel 22. From this value, the taxpayer deducted the \$\$\$\$ cost to cure amount upon which the parties had agreed and derived a final income approach value of \$\$\$\$ for Parcel 22.

The taxpayer combined these income approach values to arrive at a total value of \$\$\$\$ for the three subject parcels. Because this value is lower than their current combined value of \$\$\$\$\$, the taxpayer asks the

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Commission to reduce their combined value to \$\$\$\$\$. The taxpayer did not specify how this proposed value should be apportioned between the three subject parcels.

County's Two Approaches for Parcels 21 and 23. For Parcels 21 and 23, the County derived an income approach using the County BOE's income approach, except that the County used a rental rate of \$\$\$\$\$ per square foot and a capitalization rate of 8.5%. (In comparison, the County BOE had used a rental rate of \$\$\$\$\$ per square foot and a capitalization rate of 9.75%). With these revisions, the County's income approach resulted in a value of \$\$\$\$\$ for these two parcels. From this value, the County deducted the \$\$\$\$\$ cost to cure amount upon which the parties had agreed and derived a final income approach value of \$\$\$\$\$ for Parcels 21 and 23. This \$\$\$\$\$ value is almost identical to the \$\$\$\$\$ value that the County BOE sustained for these two parcels.

The County also derived a sales comparison approach for Parcels 21 and 23 by comparing the subject property to four comparable sales of service garages. The four comparables sold between July 2012 and January 2013 for prices ranging between \$\$\$\$\$ and \$\$\$\$\$ per square foot. Two of the comparables are in CITY-2, and one is in CITY-3. The fourth comparable, like the subject, is in CITY-1. The County adjusted the comparables and derived adjusted sales prices of \$\$\$\$\$, \$\$\$\$\$, \$\$\$\$\$, and \$\$\$\$\$ per square foot. The mean of these four adjusted sales prices is \$\$\$\$\$ per square foot, and the median is \$\$\$\$\$ per square foot. On the basis of this mean and median, the County estimated the subject's value at \$\$\$\$\$ per square foot, which results in a value of approximately \$\$\$\$\$ for Parcels 21 and 23. The County then deducted the \$\$\$\$\$ cost to cure amount to arrive at a final sales comparison approach value of \$\$\$\$\$ for Parcels 21 and 23. Based its income approach value of approximately \$\$\$\$\$ and its sales comparison approach value of approximately \$\$\$\$\$ for Parcels 21 and 23, the County asks the Commission to sustain the \$\$\$\$\$ value established by the County BOE for these two parcels.

County's Two Approaches for Parcel 22. For Parcel 22, the County derived an income approach based on #####-square feet, a \$\$\$\$ rental space for all of the building's space, a 10% vacancy rate, a 6% expense rate, and an 8.5% capitalization rate. All of these income approach components are different from the components relied upon by the County BOE, except for the expense rate. With these revisions, the County's income approach resulted in a value of \$\$\$\$ for Parcel 22. From this value, the County deducted the \$\$\$\$ cost to cure amount upon which the parties had agreed and derived a final income approach value of \$\$\$\$ for Parcel 22. This \$\$\$\$ value is about \$\$\$\$ higher than the \$\$\$\$ value established by the County BOE.

The County also derived a sales comparison approach for Parcel 22 by comparing the subject property to four comparable sales of retail stores. The four comparables sold between February 2012 and April 2013 for prices ranging between \$\$\$\$ and \$\$\$\$ per square foot. All four comparables, like the subject, are in CITY-1. The County adjusted the comparables and derived adjusted sales prices of \$\$\$\$\$, \$\$\$\$\$, \$\$\$\$\$, and \$\$\$\$\$ per square foot. The mean of these four adjusted sales price is \$\$\$\$ per square foot, and the median is \$\$\$\$ per square foot. On the basis of this mean and median, the County estimated the subject's value at \$\$\$\$ per square foot, which results in a value of approximately \$\$\$\$ for Parcel 22. The County then deducted the \$\$\$\$ cost to cure amount to arrive at a final sales comparison approach value of \$\$\$\$ for Parcel 22. Based on its income approach value of approximately \$\$\$\$ and its sales comparison approach value of approximately \$\$\$\$ for Parcel 22, the County asks the Commission to sustain the \$\$\$\$ value established by the County BOE for this parcel.

Analysis of Parties' Evidence for Parcels 21 and 23. With their respective income approaches, the taxpayer derived a value of \$\$\$\$ for these two parcels, while the County derived a value of \$\$\$\$ for them. The primary reason the parties reached such disparate income approach values is because of the lease rates they used. The taxpayer used a lease rate of \$\$\$\$ per square foot, while the County used a lease rate of \$\$\$\$ per square foot.

The taxpayer contends that Parcel 21's building is more like warehouse property than a service garage and proffered three comparable leases of warehouses in CITY-4, CITY-2, and CITY-1 to support its proposed lease rate of \$\$\$\$ per square foot. The taxpayer's three comparables leased in 2012 for rates ranging between \$\$\$\$ and \$\$\$\$ per square foot. The taxpayer, however, has not adjusted the comparables to account for differences between them and Parcel 21's building. From the photographs provided, it looks like Parcel 21's building might need to be adjusted upward because it has more overhead doors than the taxpayer's comparables. As a result, the lease rate the taxpayer obtained from its unadjusted comparables and used in its income approach for Parcels 21 and 23 is suspect. For these reasons, the County's lease comparables should also be examined.

The County provided four lease comparables that leased in 2012 and 2013 for rates ranging between \$\$\$\$ and \$\$\$\$ per square foot. The County acknowledges that all of its comparables were superior to Parcel 21's building and adjusted them all downward to arrive at its final estimate of \$\$\$\$ per square foot. From the photographs, it seems that most of the County's comparables have higher ceiling heights than Parcel 21's building and, unlike the subject building, are used as service garages. Had the County bracketed its comparables with some that were superior to and some that were inferior to the subject, its proposed lease rate for Parcel 21's building would be more convincing. However, where all of the comparables are superior to the subject building, it is unknown whether the County's downward adjustments are reasonable. As a result, the lease rate the County used in its income approach to value Parcels 21 and 23 is also suspect.

From the photographs provided, the comparables that look most like Parcel 21's building are not those that either party used for their income approaches, but the comparables that the County used in its sales comparison approach. The County used the mean and median of the adjusted sales prices of four comparable sales to estimate a sales comparison approach value of \$\$\$\$ per square foot for Parcels 21 and 23. This value seems high because one of the comparables, which is located in CITY-3, appears to be an outlier. It sold for

\$\$\$\$ per square foot, whereas the other three comparables, which are closer in location to the subject properties, sold for prices of \$\$\$\$\$, \$\$\$\$\$, and \$\$\$\$\$ per square foot. The only comparable in CITY-1, where the subject properties are located, sold for \$\$\$\$\$ per square foot and was adjusted to \$\$\$\$\$ per square foot. Based on these prices, a value of \$\$\$\$\$ per square foot seems reasonable for Parcels 21 and 23. When the \$\$\$\$\$ per square foot value is applied to the subject's #####-square feet, it results in a value of approximately \$\$\$\$\$ for the two parcels.² When the \$\$\$\$\$ cost to cure amount is subtracted from this \$\$\$\$\$ value, the final value for Parcels 21 and 23 would be \$\$\$\$\$.

On this basis, the Commission should reduce the current combined value of Parcels 21 and 23 from \$\$\$\$\$ to \$\$\$\$\$. Parcel 23's land value only should remain unchanged at \$\$\$\$\$. Once the \$\$\$\$\$ value for Parcel 23 is subtracted from the two parcels' total value of \$\$\$\$\$, it leaves a value of \$\$\$\$\$ for Parcel 21. For these reasons, the Commission should reduce Parcel 21's value to \$\$\$\$\$ and sustain Parcel 23's current value of \$\$\$\$\$.

Analysis of Parties' Evidence for Parcel 22. With their respective income approaches, the taxpayer derived a value of \$\$\$\$\$ for Parcel 22, while the County derived a value of approximately \$\$\$\$\$ for it. The parties agree that the income approach should reflect a 6% expense rate and that a \$\$\$\$\$ cost to cure amount should be deducted from value derived with the income approach. The parties also agree that most of the building's space should lease at \$\$\$\$\$ per square foot. However, they disagree on: 1) the size of the building; 2) whether the #####- square feet of office space with lower ceilings should lease at \$\$\$\$\$ per square foot and the #####- square feet of storage with poor access should lease for \$\$\$\$\$ per square foot, as the taxpayer proposes; 3) the vacancy rate (the taxpayer used an 8% rate, as did the County BOE, whereas the County now

² This value would also be obtained by substituting a lease rate of \$\$\$\$\$ per square foot into the County's income approach for Parcels 21 and 23. As discussed earlier, both parties' proposed lease rates for Parcel 21's building are suspect. The evidence does not show that either of the parties' proposed lease rates for Parcel 21's building are better than a lease of \$\$\$\$\$ per square foot.

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proposes a 10% rate); and 4) the capitalization rate (the taxpayer used a 9.0% rate, as did the County BOE, whereas the County now proposes an 8.5% rate.)

Earlier, it was determined that Parcel 22's building is #####- square feet in size. As to the rental rate, the taxpayer's argument that the office space, with its low ceilings, would lease at a lesser rate appears reasonable. Furthermore, it seems reasonable that the storage space would also rent for a lesser rate. As a result, the \$\$\$\$ per square foot rate for the office space and the \$\$\$\$ per square foot rate for the back storage space, as proposed by the taxpayer, will be used in the income approach. A rate of \$\$\$\$ per square foot will be used for the remainder of the space in Parcel 22's building. As to the vacancy rate, the only information provided by either party was that information provided by the County, which supports the County's higher proposed rate of 10%.

As to the capitalization rate, only the County proffered comparables. The County's comparables are not particularly helpful because it provided 32 of them and did not indicate which of the comparables were most similar to Parcel 22. The County's 32 capitalization rate comparables sold between February 2010 and March 2013 at capitalization rates ranging between 5.39% and 9.74%. For the 2013 lien date at issue in this appeal, only those 14 comparables that sold in 2012 and 2013 will be considered. Furthermore, only those properties under #####- square feet in size and built in 1990 or before will be considered because they are more similar in size to and the average age of Parcel 22's building. After eliminating the comparables that do not meet these criteria, the 6 remaining comparables show capitalization rates of 6.86%, 6.98%, 7.75%, 8.00%, 8.25%, and 8.90%. These rates support the County's proposed capitalization rate of 8.5% better than they support the taxpayer's proposed capitalization rate of 9.0%.

Based on the foregoing, Parcel 22's income approach to value should reflect rental rates of \$\$\$\$ per square foot for the office space, \$\$\$\$ per square foot for the small storage space, \$\$\$\$ per square foot for the remainder of the space, a 10% vacancy rate, a 6% expenses rate, and an 8.5% capitalization rate. This

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produces a value of approximately \$\$\$\$\$. Subtracting the \$\$\$\$\$ cost to cure amount from this \$\$\$\$\$ values results in a final income approach value of \$\$\$\$\$, which is about 1% higher than the \$\$\$\$\$ value that the County BOE established for Parcel 22.

As to the County's sales comparison approach, the County compared Parcel 22 to two properties in CITY-1 that sold for \$\$\$\$\$ and \$\$\$\$\$ per square foot and two other properties in CITY-1 that sold for \$\$\$\$\$ and \$\$\$\$\$ per square foot. From the photographs, the subject appears least similar to the comparable that sold for \$\$\$\$\$ per square foot. In addition, the comparable that sold for \$\$\$\$\$ per square foot is suspect because its adjusted sales price of \$\$\$\$\$ is so much higher than that of the other three comparables. The remaining two comparables sold for \$\$\$\$\$ and \$\$\$\$\$ per square foot, and the County adjusted them to \$\$\$\$\$ and \$\$\$\$\$ per square foot. From these comparables, it appears that Parcel 22's value should be somewhere in between \$\$\$\$\$ and \$\$\$\$\$ per square foot. When these amounts are applied to Parcel 22's #####- square feet and a \$\$\$\$\$ cost to cure amount is subtracted, the resulting values for Parcel 22 range between \$\$\$\$\$ and \$\$\$\$\$. Parcel 22's current value of \$\$\$\$\$ is within this range.

In addition, when the income approach value of \$\$\$\$\$ derived earlier is also considered, the evidence suggests that Parcel 22's current value of \$\$\$\$\$ is reasonable. The taxpayer has not shown that Parcel 22's current value is incorrect. Accordingly, the Commission should sustain Parcel 22's current value of \$\$\$\$\$ for the 2013 tax year.

Kerry R. Chapman
Administrative Law Judge

DECISION AND ORDER

Based upon the foregoing, the Tax Commission finds that the values of the three subject property for the 2013 tax year are, as follows:

Parcel No.	Commission Value
PARCEL-21	\$\$\$\$\$
PARCEL-22	\$\$\$\$\$
PARCEL-23	\$\$\$\$\$

The Salt Lake County Auditor is ordered to adjust its records in accordance with this decision.

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, or emailed, 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

or emailed to:

taxappeals@utah.gov

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

DATED this _____ day of _____, 2015.

John L. Valentine
Commission Chair

D'Arcy Dixon Pignanelli
Commissioner

Michael J. Cragun
Commissioner

Robert P. Pero
Commissioner