

14-1020  
TAX TYPE: LOCALLY ASSESSED PROPERTY  
TAX YEAR: 2013  
DATE SIGNED: 6-5-2015  
COMMISSIONERS: J. VALENTINE, M. CRAGUN, R. PERO  
EXCUSED: D. DIXON

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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><b>INITIAL HEARING ORDER</b></p> <p>Appeal No.    14-1020</p> <p>Parcel No.    #####</p> <p>Tax Type:     Property Tax / Locally Assessed</p> <p>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-1 FOR TAXPAYER, Attorney  
                             REPRESENTATIVE-2 FOR TAXPAYER, Attorney  
                             REPRESENTATIVE-3 FOR TAXPAYER, from TAXPAYER  
For Respondent:    RESPONDENT, from the Salt Lake County Assessor

STATEMENT OF THE CASE

TAXPAYER ("Petitioner" or "taxpayer") brings this appeal from the decision 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 January 14, 2015.

At issue is the fair market value of a parcel that is part of a larger economic unit as of the January 1, 2013 lien date.<sup>1</sup> The subject property is part of an economic unit known as the TAXPAYER FACILITY, which is located at SUBJECT ADDRESS in CITY-1, Utah.<sup>2</sup> The County BOE sustained the \$\$\$\$ value at which the subject property was assessed for the 2013 tax year. The taxpayer asks the Commission to reduce the subject's value to \$\$\$\$\$. The County asks the Commission to sustain the subject's current value of \$\$\$\$\$.

The County has not assessed the subject property (or the economic unit of which it is a part) using an income or market approach with which it would have determined a total value for the subject's land and improvements together. The County determined the values of the subject's land and improvements separately, then added these values together to arrive at the subject's total assessed value. The County determined the value of the subject's land to be \$\$\$\$\$. It used the cost approach to determine the value of the subject's improvements to be \$\$\$\$\$.<sup>3</sup> The subject's current total value of \$\$\$\$\$ is the sum of these separately-determined values.

The taxpayer does not contest the County's cost approach value of \$\$\$\$\$ for the subject's improvements. Its proposed value reflects a reduction in the County's land value only. Specifically, the taxpayer asks the Commission to reduce the subject's land value from \$\$\$\$\$ to \$\$\$\$\$, which would reduce the subject's total value from \$\$\$\$\$ to \$\$\$\$\$.

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

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1 The subject property is partially exempt from taxation. The 2013 exemption percentage of the subject property is 77%, which neither party is contesting.

2 None of the other parcels comprising the economic unit are under appeal, and neither party addressed the total value of the economic unit's improvements.

3 Records in the County BOE file indicate that since at least 2008, the County has used the cost approach to value the subject's improvements separately from the subject's land.

Appeal No. 14-1020

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(1) provides that “[a]ny 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 . . . .”

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

The subject property is comprised of #####-acres of land and FACILITY improvements that are more than #####-square feet in size.<sup>4</sup> The subject property, however, is not rented. It is owner-occupied. The taxpayer explained that FACILITIES are rarely, if ever, rented, which may explain why the County has used the cost approach to assess the subject property’s improvements separately instead of using a “unitary” valuation approach to estimate the total value of the subject’s land and improvements together.

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4 Because the taxpayer was not challenging the value of the subject’s improvements, neither party provided much information about them. However, records in the County BOE file indicate that the subject property is improved with one hospital “commercial group” with #####-square feet of “rentable space” and a second hospital “commercial group” with #####-square feet of “rentable space.”

Taxpayer's Information. The subject's #####-acres of land is currently assessed at \$\$\$\$\$, which equates to \$\$\$\$\$ per square foot. To show that the subject's land value is too high, the taxpayer proffered an appraisal in which ##### contiguous acres of land that is located at or near the TAXPAYER FACILITY and owned by TAXPAYER is appraised. The subject property's land is part of the #####-acres. The taxpayer's appraisal was prepared by APPRAISER-1, APPRAISER-2, and APPRAISER-3, who are all appraisers with BUSINESS-1. In the appraisal, the taxpayer's appraisers explain that the #####-acres is "split" by HIGHWAY. The "Eastern Portion," which is zoned C-R (Regional Commercial), is #####-acres in size and includes the subject property (as well as the FACILITY). The "Western Portion," which is zoned C-N (Neighborhood Commercial), is located on the other side of HIGHWAY and is #####-acres in size.<sup>5</sup>

The taxpayer's appraisal is subject to a hypothetical condition and an extraordinary assumption, specifically: 1) the #####-acres of land is appraised under the hypothetical condition that there are no building improvements on the property; and 2) the #####-acres of land is appraised under the assumption that it must provide an access easement, as well as roadway and suitable utilities, to a rear site (which is a separate parcel owned by TAXPAYER adjacent to the subject property and not part of the #####-acres being appraised). Under this assumption, the taxpayer's appraisers refer to the #####-acres as a "servient parcel."<sup>6</sup> Given this

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5 The #####-acres of land being appraised is comprised of 11 parcels (see chart on page 27 of the taxpayer's appraisal). Ten of the 11 parcels are entirely in the Eastern Portion. The 11<sup>th</sup> parcel, Parcel No. ##### is #####-acres in size, of which #####-acres is in the Eastern Portion and #####-acres is in the Western Portion. The County's website (WEB ADDRESS) shows that #####-acres of Parcel No. ##### is valued as agricultural land. As a result, #####-acres of the #####-acres being appraised does not appear to be part of the economic unit that comprises the hospital.

6 The "rear site" referred to in this extraordinary assumption has previously been the subject of an appeal before the Tax Commission in *USTC Appeal No. 11-1978* (Findings of Fact, Conclusions of Law, and Final Decision Jul. 22, 2013) (Commissioner Dixon dissented). The taxpayer explained that the Commission's decision about the rear parcel's value in *Appeal No. 11-1978* prompted it to appeal the subject property's value in the instant case. In *Appeal No. 11-1978*, the taxpayer had argued that the rear parcel's value was diminished because it does not have access to a public road. In that appeal, however, the Commission accepted the County's argument that a reduction in the rear parcel's value to account for its lack of access was unnecessary because TAXPAYER owned both the rear parcel and the adjacent parcel (the subject property in this appeal)

Appeal No. 14-1020

hypothetical and assumption, the taxpayer's appraisers have used the sales comparison approach to determine that the fair market value of the #####-acres is \$\$\$\$\$ as of the January 1, 2013 lien date.

The taxpayer's appraisers derived this \$\$\$\$\$ value by adding together the separate values they estimated for the #####-acre's Eastern and Western Portions. They estimated a value of \$\$\$\$\$ for the Eastern Portion (which includes the #####-acre subject property and equates to around \$\$\$\$\$ per square foot). They also estimated a value of \$\$\$\$\$ per square foot for the Western Portion, which equates to approximately \$\$\$\$\$ for its #####-acres.

For the #####-acre Eastern Portion that includes the subject property, the taxpayer's appraisers compared it to six comparable sales that sold between August 2011 and December 2012 for prices ranging between \$\$\$\$\$ and \$\$\$\$\$ per square foot. The six comparables ranged between ##### and #####-acres in size. The taxpayer's appraisers adjusted the comparables for location, size, zoning, and street orientation and derived adjusted sales prices ranging between \$\$\$\$\$ and \$\$\$\$\$ per square foot. They excluded the comparable with an adjusted sales price of \$\$\$\$\$ per square foot from further analysis because its adjusted sales price was significantly higher than those of the other comparables and because of its superior location. The mean of the adjusted sales prices for the remaining five comparables was \$\$\$\$\$ per square foot. Because of this mean value and because they concluded that the comparables most similar to the Eastern Portion had adjusted sales prices below \$\$\$\$\$ per square foot, they estimated a value of \$\$\$\$\$ per square foot for the Eastern Portion "exclusive of any detriment from the access that must be provided to the rear parcel."

At \$\$\$\$\$ per square foot, the #####-acre Eastern Portion would have a land value of \$\$\$\$\$. However, the taxpayer asked its appraisers to "appraise [the Eastern Portion] under the assumption that [it] must provide an access easement, as well as roadway and suitable utilities, to allow access to a rear site."

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through which access was available. In *Appeal No. 11-1978*, the Commission concluded that the rear parcel was not landlocked and required no adjustment for lack of access.

Appeal No. 14-1020

Given this assignment, the taxpayer's appraisers estimated an "easement value" of \$\$\$\$\$ and "roadway and utility costs" of \$\$\$\$\$, which total \$\$\$\$\$. When the taxpayer's appraisers deducted this \$\$\$\$\$ amount from the \$\$\$\$\$ value they initially estimated for the Eastern Portion, they derived a final value of approximately \$\$\$\$\$ for the Eastern Portion.

To determine what portion of value estimated in the taxpayer's appraisal for the #####-acres should be apportioned to the subject's #####-acres of land, the taxpayer asks the Commission to consider that the County has assessed the subject property and the other parcels comprising the #####-acres at different values per square foot. As a result, it contends that applying the same land value to all parcels comprising the #####-acres is not appropriate. The taxpayer refers the Commission to the appraisal chart (p. 27) showing the assessed values of the 11 parcels that comprise the #####-acres.

This chart shows that the total assessed land value of the 11 parcels for the 2013 tax year is \$\$\$\$\$. The taxpayer believes that the \$\$\$\$\$ value is the total assessed value of the Eastern Portion only because the appraisal chart refers to the "East Portion of #####." <sup>7</sup> Should this be the case, the taxpayer points out that the subject's current land value of \$\$\$\$\$ is %%% of the total assessed land value of \$\$\$\$\$ for the Eastern Portion. Using this percentage, the taxpayer contends that the subject's land value should be %%% of \$\$\$\$\$, the value at which the Eastern Portion has been appraised. This would result in a value of \$\$\$\$\$ for the subject's #####-acres of land (which equates to \$\$\$\$\$ per square foot). On the basis of this methodology, the taxpayer asks the Commission to reduce the subject property's land value from \$\$\$\$\$ to \$\$\$\$\$.

However, the taxpayer initially proffered at the hearing that the appraisal chart (p. 27) shows the assessed value of the entire #####-acres (not just the value of the Eastern Portion), which would mean that the total assessed value of the Eastern Portion and Western Portion together is \$\$\$\$\$. If this scenario is correct,

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<sup>7</sup> As previously mentioned, Parcel No. ##### is the only parcel comprising the #####-acres of which a part is in the Western Portion.

Appeal No. 14-1020

the subject's current land value of \$\$\$\$\$ would be %%% of the total assessed land value of \$\$\$\$\$ for the entire #####-acres. Using this percentage, the taxpayer noted that the subject's land value should be %%% of \$\$\$\$\$, the value at which the entire #####-acres was appraised. This would result in a value of \$\$\$\$\$ for the subject's #####-acres of land (which equates to \$\$\$\$\$ per square foot). The taxpayer acknowledges that if this is the correct scenario, it would result in a value for the subject's land that is higher than the \$\$\$\$\$ value it proposes. The taxpayer points out, however, that regardless of which scenario is correct, both show that the subject's current land value of \$\$\$\$\$ should be reduced.

It appears that the latter scenario is the one that actually exists because the County Assessor's website indicates that the 2013 assessed value for all of Parcel No. ##### (Eastern Portion and Western Portion together) is the \$\$\$\$\$ amount shown for this parcel on the appraisal chart (p. 27). Accordingly, should the Commission find the taxpayer's appraisal and apportionment methodology to be convincing, the subject's land value should not be reduced to a value below \$\$\$\$\$.

County's Information. The County did not prepare a traditional appraisal to estimate the values of the subject property's land and improvements either separately or together. However, the County asks the Commission to reject the taxpayer's appeal on the basis that the taxpayer's evidence relates only to its land value and not to its total value. The County contends that the taxpayer has not shown that the subject's total value for improvements and land together is incorrect. In addition, the County asks the Commission to find that the taxpayer's appraisers' reduction to their initial value estimate for the Eastern Portion to account for access, a roadway, and utilities to the rear parcel is improper because TAXPAYER owns both the rear parcel and the subject property and, thus, already has access to the rear parcel.

The County also stated that even if the subject property's land value is equal to the \$\$\$\$\$ per square foot value that the taxpayer's appraisers initially estimated for the Eastern Portion (before deducting the

Appeal No. 14-1020

adjustment for easement, roadway, and utilities), the subject’s value should not be reduced. To support this argument, the County proffered the following “Valuation Analysis” that RESPONDENT prepared:

Subject’s 2013 Improvements Value.....	\$\$\$\$\$	
Detached Structures (asphalt, concrete, lights, etc.).....	\$\$\$\$\$	
not included in 2013 Improvements Value		
#####- acres of land at \$\$\$\$ per square foot.....	\$\$\$\$\$	
	Total	\$\$\$\$\$

Because the County’s \$\$\$\$ Valuation Analysis value is only about 2% less than the subject’s current total assessed value of \$\$\$\$\$, the County contends that no adjustment to the subject’s 2013 assessed value is necessary.

The County has not determined a single value for the subject’s land and improvements together in its Valuation Analysis. It has used a separate land value and a separate improvements value to determine a total value for the subject property in this analysis, as it did when it originally assessed the property. The County’s Valuation Analysis raises several concerns. First, the Commission should reject the County’s argument that an adjustment of 2% should not be made because it is such a small percentage. The Commission is aware that properties generally have a range of values that would be appropriate estimates of fair market value. However, the Commission is unaware of any statute or precedent precluding adjustments that are smaller than any specific percentage. Regardless of the percentage reduction, the County’s Valuation Analysis shows a value for the subject property that is almost \$\$\$\$ than the subject’s current total assessed value. This is not an insignificant difference in value or in the tax liability associated with it. Upon further analysis, should the evidence show that the subject’s fair market value is approximately \$\$\$\$ less than its assessed value, the subject’s value should be reduced.

Second, the County stated the subject property’s improvements value should be increased by \$\$\$\$ to account for asphalt, concrete, lights, etc. that are located on the subject property, but which were not accounted



Appeal No. 14-1020

for in the subject's current improvements value of \$\$\$\$\$. The County, however, proffered no documents showing that the asphalt, concrete, lights, etc. were not already included in the \$\$\$\$\$ value that the County determined for the subject's improvements with the cost approach. In addition, it is clear that the subject property is one of approximately 11 parcels comprising an economic unit (i.e., the FACILITY). The County also provided no information to show that the asphalt, concrete, lights, etc. that are located on the subject property have not already been assessed as part of the improvements value for another of the parcels comprising the economic unit. Without such information, the County's assertion that the subject's improvements value should be increased \$\$\$\$\$ when determining the subject's total value is unconvincing.

Third, in its Valuation Analysis, the County valued the subject's land using the \$\$\$\$\$ per square foot value that the taxpayer's appraisers initially estimated for the Eastern Portion (before reducing it to account for the rear parcel access issue). Although the County used this value in its Valuation Analysis, it argued at the hearing that this square foot value may be low for the Eastern Portion. To show that the land associated with subject (and its economic unit) would sell for a value in excess of \$\$\$\$\$ per square foot, the County referred the Commission to four comparables it had provided the County BOE, specifically: 1) the 2012 sale of a #####-acre parcel for \$\$\$\$\$ per square foot; 2) the 2013 sale of a #####-acre parcel for \$\$\$\$\$ per square foot; 3) the 2011 sale of an #####-acre parcel for \$\$\$\$\$ per square foot; and 4) the 2008 sale of a #####-acre parcel for \$\$\$\$\$ per square foot. Most of these sales are for properties that are significantly smaller than the \$\$\$\$\$-acre subject property, and none of them are similar in size to the #####-acre Eastern Portion for which the \$\$\$\$\$ per square foot value was estimated. Without adjustments, these sales do not show that the \$\$\$\$\$ per square foot value that the taxpayer's appraisers initially estimated for the Eastern Portion (before reducing it to account for the rear parcel access issue) is incorrect.

Remaining Issues. Three issues still need to be addressed. The first concerns the County's argument that the taxpayer's appeal should be denied because it has only presented evidence about the subject's land

value and not the subject's total value. Where a county uses a unitary valuation methodology (such as a market or income approach) to assess an improved property, the County's argument is generally persuasive.<sup>8</sup> However, FACILITIES are not typically rented, so an income approach is unavailable. In addition, neither party suggests that a market approach is a viable method with which to estimate the value of a FACILITY and its land. Furthermore, the County has historically used the cost approach to value the subject's FACILITY improvements separately from its land. Finally, the only evidence about the subject's total value (i.e., the County's Valuation Analysis) suggests that the subject's total value may be high. Under these circumstances, it may be appropriate to consider and adjust the subject's land value alone.

It is also noted that the Commission has determined that separate land and improvements values may be material when the Commission reviews a property whose assessed value is the sum of a separate land value and a separate improvements value derived with the cost approach. See *USTC Appeal No. 09-3842* (Initial Hearing Order Nov. 11, 2010), in which the Commission addressed a property assessed with the cost approach and stated that "we do not disagree that a single component of an assessment, e.g. improvement, land, or site improvements might be compared independently." Lastly, the County has proffered no statute or Commission precedent to show that it would be inappropriate for the Commission to adjust the subject's land value alone given the circumstances of this case.<sup>9</sup>

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8 See *USTC Appeal No. 08-0628* (Initial Hearing Order Oct. 16, 2008), in which the Commission stated: In most instances, the value of a residential property is derived through a market approach that establishes a total value for the property without regard to the individual land and improvements values. How a County may have allocated that total value between land and improvements is, generally, immaterial when the Commission reviews the fair market value of a residential property.

See also *USTC Appeal No. 14-546* (Initial Hearing Order Feb 6, 2015). Redacted versions of these and other selected decisions can be viewed on the Commission's website at <http://www.tax.utah.gov/commission-office/decisions>.

9 In the instant case, the County BOE decision referred to a provision in Standards of Practice 1, Board of Equalization, which has been prepared by the Property Tax Division of the Utah State Tax Commission. Specifically, Standards of Practice 1.22.1 provides that for a property under appeal to a board of equalization,

Appeal No. 14-1020

The second remaining issue is whether the Commission should accept the taxpayer's appraisers' \$\$\$\$ estimate of value (\$\$\$\$ per square foot) for the Eastern Portion that they obtained after reducing their initial \$\$\$\$ estimate of value (\$\$\$\$ per square foot) by \$\$\$\$ because of the extraordinary assumption they were given as an appraisal assignment. For the following reasons, the Commission should not allow the \$\$\$\$ reduction and, thus, should find that the Eastern Portion's land value is \$\$\$\$\$, as initially estimated by the taxpayers' appraisers.

The taxpayer's appraisers reduced the value they initially estimated for the Eastern Portion by \$\$\$\$ to account for the rear parcel, whose value had previously been addressed in *Appeal No. 11-1978*. This rear parcel and the Eastern Portion, including the subject property, are all owned by TAXPAYER. In *Appeal No. 11-1978*, the Commission concluded that the rear parcel's value was not diminished because TAXPAYER owned the subject parcel through which access to a public roadway could be provided to the rear parcel. Because TAXPAYER still owns both of these parcels, it is unlikely that access adjustments are appropriate for the subject property and/or the Eastern Portion of which it is a part.

Furthermore, it is not clear that the subject property's value (or Eastern Portion's value) is diminished because it is adjacent to the rear parcel. First, if a value reduction actually existed in these circumstances, it

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“[t]he Board must consider the whole property value, not its individual parts. For example, if the appeal claims an incorrect land value due to market comparisons of lot sales, and the property is improved, the whole property value must be considered.” As already discussed, this is true of many properties that are assessed with a unitary valuation method. However, where the land and improvements values are determined separately and added together to arrive at a total assessed value, it may be appropriate to consider one of the individual values that comprise the total assessed value.

It is also noted that the Standards of Practice 1.22.1 expressly applies to county hearings, not to hearings before the Tax Commission. Furthermore, unlike statutes and rules, the Commission does not consider a Standard of Practice to be controlling law. In hearings before the Commission, the Commission has been known to disregard a Standard of Practice when it does not agree that it accurately reflects Utah law. *See, e.g., USTC Appeal No. 12-2294* (Findings of Fact, Conclusions of Law, and Final Decision Sept. 25, 2012). As a result, Standard of Practice 1.22.1 does not preclude the Commission from adjusting the subject's land value if the taxpayer's evidence is convincing.

would seem that the parcel without access (i.e., the rear parcel) would be the parcel whose value is diminished, not the parcel located on the public roadway (i.e., the subject property or Eastern Portion). Second, no evidence was submitted to suggest that it would be TAXPAYER and not a potential buyer of the rear parcel who would install the roadway or utilities. Third, it is unclear whether the taxpayer's appraisers, who were not present at the Initial Hearing, would have concluded that the Eastern Portion's land value is diminished by \$\$\$\$ because of TAXPAYER'S ownership of the rear parcel had their appraisal assignment not included this extraordinary assumption.

For these reasons, the Commission should not establish a value for the subject's land that incorporates any part of this \$\$\$\$ deduction to account for the rear parcel access issue. Accordingly, the evidence shows that the land value of the Eastern Portion is \$\$\$\$ (or \$\$\$\$ per square foot). Once the \$\$\$\$ value estimated for the Western Portion is added to this amount, the land value of the entire #####-acres is \$\$\$\$. This total land value of \$\$\$\$ is almost \$\$\$\$ less than the \$\$\$\$ value at which the entire #####-acres was assessed for 2013, which suggests that some sort of land adjustment may be appropriate for the subject property.

The last issue concerns whether the subject's land value should be reduced where the taxpayer has presented evidence of an economic unit's land value, but has not appealed all parcels that comprise the economic unit. In prior appeals, the Commission has considered the value of an economic unit when adjusting the value of a single parcel under appeal even though all of the economic unit's parcels were not appealed.<sup>10</sup> As a result, the subject's land value may be reduced to reflect a portion of the approximately \$\$\$\$ reduction that the taxpayer has shown to be appropriate for the #####-acres. However, the taxpayer is not entitled to the entire reduction of almost \$\$\$\$ because all parcels comprising the #####-acres are not under appeal. The

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<sup>10</sup> See *USTC Appeal No. 06-0637 (Initial Hearing Order Apr. 24, 2007)*; *USTC Appeal No. 12-1892 (Findings of Fact, Conclusions of Law, and Final Decision Oct. 21, 2014)*.

Appeal No. 14-1020

only parcel under appeal is the subject property. As a result, the Commission must determine how to allocate the total deduction for the #####-acres to the subject property.

The taxpayer pointed out that the subject property's current land value of \$\$\$\$\$ is %%% of the \$\$\$\$\$ value at which the #####-acres was assessed for 2013. If this percentage is applied to the total value of \$\$\$\$\$ the Commission has determined for the #####-acres in the second preceding paragraph, the subject's land value would be approximately \$\$\$\$\$. No party has suggested a better method of allocating the reduction in land value for the #####-acres. Reducing the subject's land value from \$\$\$\$\$ to \$\$\$\$\$ would result in the subject property's total value being reduced from \$\$\$\$\$ to \$\$\$\$\$. Neither party has submitted evidence showing that the subject's total value is higher than \$\$\$\$\$. In fact, the County's Valuation Analysis suggests that it might even be slightly less. For these reasons, the Commission should reduce the subject property's total current value of \$\$\$\$\$ to \$\$\$\$\$ for the 2013 tax year.

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Kerry R. Chapman  
Administrative Law Judge

Appeal No. 14-1020

DECISION AND ORDER

Based upon the foregoing, the Tax Commission finds that the subject property's current value \$\$\$\$ should be reduced to \$\$\$\$ for the 2013 tax year. 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

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