

15-892
TAX TYPE: PROPERTY TAX
TAX YEAR: 2014
DAE SIGNED: 12-22-2016
COMMISSIONERS: J. VALENTINE, M. CRAGUN, R. ROCKWELL
EXCUSED: R. PERO
GUIDING DECISION

BEFORE THE UTAH STATE TAX COMMISSION

<p>TAXPAYER, Petitioner, v. BOARD OF EQUALIZATION OF COUNTY, STATE OF UTAH, Respondent.</p>	<p>FINDINGS OF FACT, CONCLUSIONS OF LAW, AND FINAL DECISION</p> <p>Appeal No. 15-892</p> <p>Parcel No. PARCEL-1 and PARCEL-2</p> <p>Tax Type: Property Tax Tax Year: 2014 Judge: Marshall</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 send the response via email to taxredact@utah.gov, or via mail to the address listed near the end of this decision.

Presiding:

Rebecca Rockwell, Commissioner
Jan Marshall, Administrative Law Judge

Appearances:

For Petitioner: REPRESENTATIVE-1 FOR TAXPAYER, Representative
REPRESENTATIVE-2 FOR TAXPAYER, Appraiser
For Respondent: RESPONDENT-1, COUNTY Assessor's Office
RESPONDENT-2, COUNTY Assessor's Office
RESPONDENT-3, COUNTY Assessor's Office

STATEMENT OF THE CASE

This matter came before the Utah State Tax Commission for a Formal Hearing on September 20, 2016, in accordance with Utah Code Ann. §59-2-1006 and §63G-4-201 et seq. Based upon the evidence and testimony presented at the hearing, the Tax Commission hereby makes its:

FINDINGS OF FACT

1. The tax at issue is property tax.
2. The lien date at issue is January 1, 2014.
3. The subject property is parcel nos. PARCEL-1 and PARCEL-2, located at SUBJECT ADDRESS in CITY-1. It is a total of #####-acres improved with a #####-square foot building that contains both living quarters and a RECEPTION AREA. The living quarters are #####-square feet above grade, the RECEPTION AREA is #####-square feet above grade and there is #####-square feet of basement. The original residence was built in YEAR. In 1987, the RECEPTION AREA area was added to the structure, and the residence was remodeled at that time. There is a #####-square foot detached garage that was built in 2000. (Exhibit P-2).
4. The COUNTY Assessor's Office valued parcel no. PARCEL-1 at \$\$\$\$\$. (BOE Record).
5. The COUNTY Assessor's Office valued parcel no. PARCEL-2 at \$\$\$\$\$. (BOE Record).
6. The Taxpayer is asking to have the total value reduced to \$\$\$\$\$.
7. The County is asking the Commission to sustain the Board of Equalization values.
8. An aerial photograph of the subject property shows that the two parcels are an economic unit. Both the RECEPTION AREA /residence structure and the detached garage are situated on both parcels. The property appears to have good landscaping, and it is accessed from the side street of ##### West, rather than the ##### South commercial corridor. (Exhibit R-3).
9. Exterior photographs show that the structures have a stucco finish that appears to be well maintained, asphalt shingles on the roof, and an asphalt parking lot with a significant number of cracks, though it appears to have been repaired at some point. (Exhibits P-1 and P-2).
10. Interior photographs of the subject property show one large room with a vaulted ceiling and dated chandelier light fixtures, a long narrow room with seemingly low ceiling heights, and chandelier light fixtures similar to those in the room with the vaulted ceiling. These rooms have pink carpeting and baseboard trim, though there is no crown molding, or other detailing. Photographs of the basement show fairly low ceilings, carpeted floors, and fluorescent tube light fixtures. (Exhibits P-1 and P-2).
11. In support of its requested value, the Taxpayer submitted a retrospective appraisal prepared by REPRESENTATIVE-2 FOR TAXPAYER that determined a value of \$\$\$\$\$. REPRESENTATIVE-2 FOR TAXPAYER used both a cost approach and a sales comparison approach, but placed most of the weight on the sales comparison approach. (Exhibit P-2).
12. The cost approach used in the REPRESENTATIVE-2 FOR TAXPAYER appraisal determined an overall rounded value of \$\$\$\$\$. This is based on a land value of \$\$\$\$\$, and a depreciated improvement cost of \$\$\$\$\$. (Exhibit P-2).

13. The REPRESENTATIVE-2 FOR TAXPAYER appraisal relied upon the following sales in determining a land value of \$\$\$\$ per square foot, or a rounded value of \$\$\$\$:

	Address	Lot Size	Zoning	Sales Date	Sales Price	Price/Sq. Ft.	Adjusted Price
Subject	SUBJECT ADDRESS	###	CD/RR-22	DATE	\$\$\$\$		
Sale #1	ADDRESS-1	###	CG	DATE	\$\$\$\$	\$\$\$\$	\$\$\$\$
Sale #2	ADDRESS-2	###	CG	DATE	\$\$\$\$	\$\$\$\$	\$\$\$\$
Sale #3	ADDRESS-3	###	CR	DATE	\$\$\$\$	\$\$\$\$	\$\$\$\$
Sale #4	ADDRESS-4	###	CG	DATE	\$\$\$\$	\$\$\$\$	\$\$\$\$

14. REPRESENTATIVE-2 FOR TAXPAYER used Marshall Valuation Service to arrive at the cost of the RECEPTION AREA, living quarters, and site improvements for the subject property. He considered the subject property to be “average.” Following is the valuation cost summary (Exhibit P-2):

	RECEPTION AREA	Living Quarters
Building Class	D (Stucco)	C (Stucco)
Quality Rating	Average	Average
Base Cost/Sq.Ft.	\$\$\$\$	\$\$\$\$
Area/Perimeter Multiplier	\$\$\$\$	\$\$\$\$
Story Height Multiplier	\$\$\$\$	\$\$\$\$
Local Multiplier	\$\$\$\$	\$\$\$\$
Current Cost Multiplier	\$\$\$\$	\$\$\$\$
Adjusted Cost/Sq. Ft.	\$\$\$\$	\$\$\$\$

15. REPRESENTATIVE-2 FOR TAXPAYER determined a total replacement cost for the improvements of the subject property of \$\$\$\$\$, as follows (Exhibit P-2):

RECEPTION AREA (Above Grade)	##### Sq.Ft. x ##### =	\$\$\$\$
RECEPTION AREA (Basement)	##### Sq Ft. x ##### =	\$\$\$\$
Living Quarters	##### Sq.Ft. x ##### =	\$\$\$\$
Garage	##### Sq. Ft. x ##### =	\$\$\$\$
Site Improvements	##### Sq. Ft. x #####	\$\$\$\$
Total Replacement Cost		\$\$\$\$

16. REPRESENTATIVE-2 FOR TAXPAYER added 10% to the construction cost for developer profit, and used the age/life method to arrive at a 44% depreciation adjustment. (Exhibit P-2).

17. The sales comparison approach used in the REPRESENTATIVE-2 FOR TAXPAYER appraisal determined a rounded value of \$\$\$\$\$. This is derived from a value of \$\$\$\$\$ per square foot, based on the following sales:

	Address	Square Feet	Use	Sales Date	Sales Price	Price/Sq. Ft.	Adjusted Price
Subject	SUBJECT ADDRESS	#####	RECEPTION AREA				
Sale #1	ADDRESS-5	#####	Office	DATE	\$\$\$\$	\$\$\$\$	\$\$\$\$
Sale #2	ADDRESS-6	#####	Dental	DATE	\$\$\$\$	\$\$\$\$	\$\$\$\$
Sale #3	ADDRESS-7	#####	Medical	DATE	\$\$\$\$	\$\$\$\$	\$\$\$\$
Sale #4	ADDRESS-8	#####	Medical	DATE	\$\$\$\$	\$\$\$\$	\$\$\$\$
Sale #5	ADDRESS-9	#####	RECEPTION	DATE	\$\$\$\$	\$\$\$\$	\$\$\$\$

			AREA				
Sale #6	ADDRESS-10	#####	RECEPTION AREA	DATE	\$\$\$\$	\$\$\$\$	\$\$\$\$

18. REPRESENTATIVE-2 FOR TAXPAYER testified that he used some medical office space as a comparable because he felt the build-out would be similar to the (X) room of a RECEPTION AREA.
19. REPRESENTATIVE-2 FOR TAXPAYER argued that the cost approach is not always a good indication of value. He proffered that his first comparable had total construction costs of \$\$\$\$\$, but sold for significantly less.
20. REPRESENTATIVE-2 FOR TAXPAYER placed most of the weight on the comparable sales approach because he believes the subject property has significant economic and functional obsolescence that is not recognized by the cost approach.
21. The Taxpayer offered into evidence, but did not discuss at the hearing, an appraisal prepared by NAME-1. The NAME-1 appraisal determined a value of \$\$\$\$\$ for the subject property as of January 1, 2014 based solely on a sales comparison approach. (Exhibit P-1).
22. Following are the sales relied upon in the NAME-1 appraisal (Exhibit P-1):

	Address	Square Feet	Sales Date	Sales Price	Price/ Sq. Ft.	Adjusted Price
Subject	SUBJECT ADDRESS	#####				
Sale #1	ADDRESS-11	#####	DATE	\$\$\$\$	\$\$\$\$	\$\$\$\$
Sale #2	ADDRESS-12	#####	DATE	\$\$\$\$	\$\$\$\$	\$\$\$\$
Sale #3	ADDRESS-13	#####	DATE	\$\$\$\$	\$\$\$\$	\$\$\$\$
Sale #4	ADDRESS-14	#####	DATE	\$\$\$\$	\$\$\$\$	\$\$\$\$
Sale #5	ADDRESS-15	#####	DATE	\$\$\$\$	\$\$\$\$	\$\$\$\$

23. NAME-1 weighted each of the comparable sales equally, to arrive at an indicated value of \$\$\$\$\$. To that he added \$\$\$\$\$ for the basement and \$\$\$\$\$ for the garage, for a total rounded value of \$\$\$\$\$. (Exhibit P-1).
24. The Taxpayer’s representative proffered the Commission, in a prior appeal, had reduced the value of a RECEPTION AREA based on an appraisal that used office buildings as comparable sales. He argued the County had previously stipulated to a lower value for the subject properties based on the sales of office properties because of the Commission’s prior decision.¹
25. The County’s representative stated that a 2006 Commission decision determined the cost approach is the appropriate methodology for valuing a RECEPTION AREA.²

¹ The appeal referenced by the Taxpayer’s representative is Appeal No. 12-1165. Prior Commission decisions are available online at tax.utah.gov/commission-decisions.

² The appeal referenced by the County’s representative is Appeal No. 05-0899. Prior Commission decisions are available online at tax.utah.gov/commission-decisions.

26. The County’s representative argued that the sales comparison approach is not a reliable indicator of market value. He cited to the Third Edition of the Encyclopedia of Real Estate Appraising³, noting that finding comparable sales are difficult to come by, and that appraisers may have to rely on sales of large single-family homes in the area, and adjust for the cost to convert to a RECEPTION AREA use. (Exhibit R-1).
27. The County’s representative argued that the two RECEPTION AREA sales used by REPRESENTATIVE-2 FOR TAXPAYER should be disregarded. He stated that comparable five was immediately demolished after the sale, and the lot continues to sit vacant. He argued that comparable six was in an inferior location and lower quality than the subject, and is not comparable. He noted that comparable six sold for a second-generation use, which he argued would sell for less.
28. The County provided a street-view photograph of the Taxpayer’s comparable six. The property is now the RELIGIOUS ORGANIZATION. Though it appears to be well maintained, it is a different building style, and the exterior appears to be less updated than the subject. (Exhibit R-4).
29. RESPONDENT-3 testified that he inspected the subject properties approximately a month prior to the hearing. He stated that the properties have “good” landscaping. He noted the interior of the building has been painted, and the carpet has been replaced. In his opinion, the interior did not appear to be from YEAR.
30. In support of its requested value, the County submitted a cost approach that arrived at a \$\$\$\$\$ value for the subject properties. This is based on a land value of \$\$\$\$\$ and a depreciated improvement value of \$\$\$\$\$, including the detached garage. (Exhibit R-2).
31. The County determined a rounded land value of \$\$\$\$\$ per square foot based on the following sales of vacant land in the subject area (Exhibit R-5):

	Address	Lot Size	Sales Date	Sales Price	Price/ Sq. Ft.
Subject	SUBJECT ADDRESS	#####			
Sale #1	ADDRESS-16	#####	DATE	\$\$\$\$\$	\$\$\$\$\$
Sale #2	ADDRESS-17	#####	DATE	\$\$\$\$\$	\$\$\$\$\$
Sale #3	ADDRESS-18	#####	DATE	\$\$\$\$\$	\$\$\$\$\$
Sale #4	ADDRESS-19	#####	DATE	\$\$\$\$\$	\$\$\$\$\$

32. The County considers the first land sale to be the most comparable to the subject property, as it is located immediately to the west of the Subject. However, the County considers the subject to be superior, as it is a corner lot. (Exhibit R-5).

³ Encyclopedia of Real Estate Appraising, Third Edition. Edited by Edith J. Friedman, July 1978.

33. The County used Marshall & Swift to arrive at the cost of the RECEPTION AREA, living quarters, and site improvements for the subject property. Following is the valuation cost summary (Exhibit R-2):

	RECEPTION AREA	Residence	Detached Garage	Carport
Building Class	D (Stucco)	C (Stucco)		
Quality Rating	Good	Good		
Base Cost/Sq.Ft.	\$\$\$\$	\$\$\$\$	\$\$\$\$	\$\$\$\$
Area/Perimeter Multiplier	#####			
Story Height Multiplier	#####			
Local Multiplier	#####	#####	#####	#####
Current Cost Multiplier	#####	#####	#####	#####
Adjusted Cost/Sq. Ft.	\$\$\$\$	\$\$\$\$	\$\$\$\$	\$\$\$\$
Replacement Cost	\$\$\$\$	\$\$\$\$	\$\$\$\$	\$\$\$\$
10% Entrepreneurial Incentive	\$\$\$\$	\$\$\$\$	\$\$\$\$	\$\$\$\$
Depreciation	%	%	%	%
RCNLD	\$\$\$\$	\$\$\$\$	\$\$\$\$	\$\$\$\$

34. The County also used Marshall & Swift to determine a depreciated value for the asphalt of \$\$\$\$\$, and a depreciated cost of the wood fence of \$\$\$\$\$. (Exhibit R-2).

35. The County used the Marshall & Swift Life Cycle Depreciation tables to conclude that the RECEPTION AREA portion of the subject property has a life expectancy of 45 years and an effective age of 16 years. This results in 24% depreciation for “good” type properties. Based on the tables, the residence portion of the subject property has a life expectancy of 60 years and the County determined an effective age of 24 years. This resulted in 25% depreciation for “good” type properties. (Exhibit R-2).

36. The County’s representative argued the Taxpayer’s age/life depreciation methodology does not recognize the value in use of the property. He stated that the preferred depreciation calculation takes into account both the age and the condition of the property.

37. The Taxpayer’s appraiser and the County agree that the RECEPTION AREA portion of the subject property is Class D. The parties disagree as to whether the type is “average” or “good.” Marshall & Swift provides the following descriptions for the class and type (Exhibit R-2):

Class	Type	Exterior Walls	Interior Finish	Lighting, Plumbing & Mechanical	Heat	Cost/Sq. Ft.
D	Good	Best stucco or siding with brick trim, brick veneer	Plaster or drywall, hardwood or carpet, good detail and décor	Good electrical/plumbing fixtures, tiled restrooms, lab	Heat pump system	\$\$\$\$
D	Average	Stucco or siding, some trim, good entrance and drive	Plaster or drywall, carpet, hardwood, vinyl composition,	Adequate lighting/plumbing, laboratory	Package A.C.	\$\$\$\$

			acoustic ceiling			
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38. The Taxpayer’s appraiser and the County agree that the residential portion of the subject property is Class C. The parties disagree as to whether the type is “average” or “good.” Marshall & Swift provides the following descriptions for the class and type (Exhibit R-2):

ass	Type	Exterior Walls	Interior Finish	Lighting, Plumbing & Mechanical	Heat	Cost/ Sq. Ft.
C	Good	Brick or good block and stucco, concrete, shakes or wood shingles	Good plaster or drywall, some ornamentation, carpet or hardwood	Good lighting and outlets, one bathroom per two bedrooms	Package A.C.	\$\$\$\$\$
C	Average	Brick or block, concrete w/SIP forms, wood or good asphalt shingle rood	Plaster or drywall, hardwood, vinyl composition, average carpet	Adequate lighting/plumbing per good building codes	Forced Air	\$\$\$\$\$

39. The County does not believe any allowance should be made for economic or functional obsolescence because the property is being used as originally intended. The County’s representative argued the Taxpayer’s appraisal does not value the subject property at its highest and best use.

APPLICABLE LAW

Utah Code Ann. §59-2-103 provides for the assessment of property, as follows:

- (1) All tangible taxable property located within the state 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.

For property tax purposes, “fair market value” is defined in Utah Code Ann. §59-2-102(12), as follows:

“Fair market value” means 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. For purposes of taxation, “fair market value” shall be determined using the current zoning laws applicable to the property in question, except in cases where there is a reasonable probability of change in the zoning laws affecting that property in the tax year in question and the change would have an appreciable influence upon the value.

A person may appeal a decision of a county board of equalization, as provided in Utah Code Ann. §59-2-1006, in pertinent part, below:

- (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 by filing a notice of appeal specifying the grounds for the appeal with the county auditor within 30 days after the final action of the county board...
- (3) In reviewing the county board's decision, the commission may:
 - (a) admit additional evidence;
 - (b) issue orders that it considers to be just and proper; and
 - (c) make any correction or change in the assessment or order of the county board of equalization.
 - (4) In reviewing evidence submitted to the commission by or on behalf of an owner or a county, the commission shall consider and weigh:
 - (a) the accuracy, reliability, and comparability of the evidence presented by the owner or the county;
 - (b) if submitted, the sales price of relevant property that was under contract for sale as of the lien date but sold after the lien date;
 - (c) if submitted, the sales offering price of property that was offered for sale as of the lien date but did not sell, including considering and weighing the amount of time for which, and manner in which, the property was offered for sale; and
 - (d) if submitted, other evidence that is relevant to determining the fair market value of the property.
 - (5) 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.

In a proceeding before the Tax Commission, the burden of proof is generally on the petitioner to support its position. To prevail in this case, the petitioner must: 1) demonstrate that the subject property's current value contains error; and 2) provide the Commission with a sound evidentiary basis for changing the subject property's current value to the amount it proposes. *See 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*, 2000 UT 46, 5 P.3d 652 (Utah 2000).

CONCLUSIONS OF LAW

The Commission is not convinced that a sales comparison approach based on office sales is the appropriate methodology to value the subject properties. The Taxpayer's representative argued the Commission's decision in Appeal No. 12-1165 supports such a methodology. While the Commission's determination of value in Appeal No. 12-1165 was based on the sales approach, the Commission found the Taxpayer's income and cost approaches to be unconvincing. The Commission determined, "[g]iven the amount and quality of evidence available in this case, there is good cause to find a sales comparison approach to value the most persuasive method to value the subject property." It should be noted that the

Commission rejected the Taxpayer's sales approach in Appeal No. 12-1165, and reduced the value to that requested by the County.⁴

The County provided a citation to the Third Edition of the Encyclopedia of Real Estate Appraising in support of its contention that the cost approach is the most appropriate methodology for valuing RECEPTION AREA properties. Though dated, this is the only authority referenced by either party on the appraisal of RECEPTION AREA. The Encyclopedia of Real Estate Appraising specifically provides as follows:

5. "Market Value" of a RECEPTION AREA may be arrived at by applying the three approaches to value – Cost Approach, Income Approach, and Market Data Approach. Since the RECEPTION AREA is a special purpose property, the Cost Approach is often given the greatest weight. The Market Data Approach is given greater weight than the Income Approach.
6. In the Cost Approach, land value is based on comparable land sales. Value of the improvements is based on reproduction or replacement cost new less accrued depreciation from all causes. Cost is generally estimated by the Square Foot Method. Information on cost of basic improvements are obtainable from local building contractors and cost indexes.
7. In applying the Income Approach to a RECEPTION AREA, the appraiser must determine the "economic rent," that is, the rent that the property could command if exposed to the open market at the time of the appraisal. Economic rent is arrived at by examining other RECEPTION AREA in the community and analyzing their income. A square-foot rental-unit value is applied to the square foot area of the subject property to obtain the value of the improvements. Data on rental will be hard to obtain, and the Income Approach is the weakest in appraising a RECEPTION AREA.
8. The Market Data Approach may also be difficult to apply in appraising a RECEPTION AREA because there are few sales of such property. The appraiser may have to rely on sales of large single-family dwellings in the area, making adjustments to reflect cost of conversion to RECEPTION AREA use. Sales of comparable properties in other areas should be considered only if necessary and always with great caution.

Absent any other authoritative reference, the Commission finds the citations to the Encyclopedia of Real Estate Appraisal compelling.

The Taxpayer and the County each submitted a cost approach, based on the Marshall & Swift valuation tables. The parties disagree on whether the subject property is "average" or "good" and the amount of depreciation. Reviewing the photographs and other evidence presented, the Commission considers the improvements to be "average" rather than "good." Thus, the base cost per square foot for the RECEPTION AREA should be reduced to \$\$\$\$ per square foot and the base cost per square foot for the residence should be reduced to \$\$\$\$ per square foot. The Taxpayer's appraiser considered the

⁴ The Taxpayer appealed this decision and requested a formal hearing. The parties stipulated to a value prior to the scheduled formal hearing.

economic life expectancy of the subject property to be 45 years, while the County’s methodology used the 45 year life expectancy for the RECEPTION AREA and 60 years for the residence, as outlined in the Marshall Valuation Service tables. The County’s methodology seems to more accurately reflect the subject property. However, because the subject is “average” rather than “good” the depreciation for both the RECEPTION AREA and the residence are increased to 28%. Following is the revised cost approach:

	RECEPTION AREA	Residence	Detached Garage	Carport
Building Class	D (Stucco)	C (Stucco)		
Quality Rating	Average	Average		
Base Cost/Sq.Ft.	\$\$\$\$\$	\$\$\$\$\$	\$\$\$\$\$	\$\$\$\$\$
Area/Perimeter Multiplier	#####			
Story Height Multiplier	#####			
Local Multiplier	#####	#####	#####	#####
Current Cost Multiplier	#####	#####	#####	#####
Adjusted Cost/Sq. Ft.	\$\$\$\$\$	\$\$\$\$\$	\$\$\$\$\$	\$\$\$\$\$
Replacement Cost	\$\$\$\$\$	\$\$\$\$\$	\$\$\$\$\$	\$\$\$\$\$
10% Entrepreneurial Incentive	\$\$\$\$\$	\$\$\$\$\$	\$\$\$\$\$	\$\$\$\$\$
Depreciation	%%%%	%%%%	%%%%	%%%%
RCNLD	\$\$\$\$\$	\$\$\$\$\$	\$\$\$\$\$	\$\$\$\$\$

The revised improvement value is \$\$\$\$\$, including the cost of asphalt and wood fence. When added to the County’s determined land value of \$\$\$\$\$, the overall indicated value for the subject properties is \$\$\$\$\$.

Jan Marshall
Administrative Law Judge

DECISION AND ORDER

Based on the foregoing, the Commission finds the combined value for the subject properties was \$\$\$\$\$ as of the January 1, 2014 lien date. The County Assessor’s Office is ordered to adjust the value of each parcel as it has allocated the value between the two parcels. The County Auditor’s Office is ordered to adjust its records accordingly. It is so ordered.

DATED this _____ day of _____, 2016.

John L. Valentine
Commission Chair

Michael J. Cragun
Commissioner

Robert P. Pero
Commissioner

Rebecca L. Rockwell
Commissioner

Notice of Appeal Rights: You have twenty (20) days after the date of this order to file a Request for Reconsideration with the Tax Commission Appeals Unit pursuant to Utah Code Ann. §63G-4-302. A Request for Reconsideration must allege newly discovered evidence or a mistake of law or fact. If you do not file a Request for Reconsideration with the Commission, this order constitutes final agency action. You have thirty (30) days after the date of this order to pursue judicial review of this order in accordance with Utah Code Ann. §59-1-601 et seq. and §63G-4-401 et seq.