

APPEAL # : 22-923
TAX TYPE: PROPERTY TAX
TAX YEAR: 2021
DATE SIGNED: 3/30/2023
COMMISSIONERS: J.VALENTINE, M.CRAGUN, R.ROCKWELL, AND J.FRESQUES

BEFORE THE UTAH STATE TAX COMMISSION

<p>PROPERTY OWNER, Petitioner, v. BOARD OF EQUALIZATION OF COUNTY-1, STATE OF UTAH, Respondent.</p>	<p>FINDINGS OF FACT, CONCLUSIONS OF LAW, AND FINAL DECISION</p> <p>Appeal No. 22-923 Parcel No: ##### Tax Type: Property Tax Tax Year: 2021 Judge: Phan</p>
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Presiding:

Jennifer N. Fresques, Commissioner
Jane Phan, Administrative Law Judge

Appearances:

For Petitioner: PROPERTY OWNER
PETITIONER'S REP-1, Taxpayer Representative
For Respondent: RESPONDENT'S REP-1, Appraiser, COUNTY-1

STATEMENT OF THE CASE

This matter came before the Utah State Tax Commission for a Formal Hearing on January 9, 2023, 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

I. General Information

1. The issue before the Tax Commission at the Formal Hearing is Petitioner's ("Property Owner's") appeal of the decision issued by the County Board of Equalization ("County BOE") in regards to the fair market value of parcel no. ##### for property tax assessment purposes.

2. The lien date at issue in this appeal is DATE.

3. The County Assessor had originally valued the subject parcel at \$\$\$\$ as of the lien date at issue. The Property Owner had appealed to the County Board of Equalization and the County Board of Equalization reduced the value to \$\$\$\$\$. At the Formal Hearing, the Property Owner requested a reduction to \$\$\$\$\$. During the hearing, the County requested the County BOE value of \$\$\$\$ be upheld.

4. The property at issue had not been the subject of an appeal for any of the three years prior to tax year 2021.

5. The subject property is ##### acres of land improved with a two-story-modern style residence. The property is located at ADDRESS-1. The residence was constructed in DATE and the County lists the effective age of the residence as DATE. The residence has ##### above grade square feet and a basement of ##### square feet. In the basement, ##### square feet are finished and there is a full kitchen in the basement with a mother-in-law unit. The County considers the overall quality grade of the property to be good and even the quality grade of the basement finish to be good. The condition of the residence is from very good to excellent. The County considers the kitchen and main bath to be “modern.” The residence has an attached, three-car garage with ##### square feet.¹ Because the subject property had been listed for sale in DATE, the County had interior photographs of the residence that were part of the listing of the property. The interior photos supported the County’s position regarding the grade and quality of the subject property and showed upgraded features in the interior of the property.²

6. Although the subject lot is large at ##### acres, it is steep in slope, increasing in elevation from the front to the back of the property. The County assessed the lot as being a ##### acre primary residential lot, with the ##### remainder valued as residual acres.³

7. The subject property is located across the street from LOCATION-1.

8. The Property Owner had purchased the subject property in DATE and the Property Owner testified the purchase price had been \$\$\$\$\$, but it was purchased with the furniture. The Property Owner stated that the price for the furniture was not separately stated in the sales contract. The County noted that there had been \$\$\$\$\$ in concessions reported with the sale and assumed that was attributable to the furniture.

¹ Respondent’s Exhibit 2.

² Respondent’s Exhibit 1.

³ Respondent’s Exhibit 5, pgs. 3-4.

The County's representative pointed out that there was a mortgage recorded at the time of the sale for \$\$\$\$\$, noting that this was a %%% mortgage to purchase price ratio.

II. Property Owner's Evidence

9. The Property Owner did not submit an appraisal at the hearing. He acknowledged that there had been an appraisal obtained by the mortgage company at the time he purchased the property, but testified that he did not know what it had appraised for. The Property Owner argued he had overpaid for the subject property. He stated that they had been living in CITY-1, Utah, but he is a dentist and his dental practice was in COUNTY-1. He testified "the commute was just killing me." He testified "we started looking at houses" and "we were anxious to move" nearer to his office. He also testified that one of his criteria was that he wanted the house to be furnished. He testified "we paid more money because we were anxious to get here."

10. The Property Owner asserted at the hearing that the reason he thought he overpaid for the subject was because other residences near the subject were assessed by the County at a lower value than the subject.

11. The Property Owner requested an adjustment based on equalization. At the Formal Hearing, the representative for the Property Owner submitted the assessed value of five residential properties that were near in location to the subject and all on STREET-1, which he had obtained from the County's parcel viewer feature on its website. However, the information in this exhibit about these other properties was very limited. The Property Owner's exhibit provides only a partial parcel number, not the full address. There is a satellite photograph of the roof of the properties and the yard spaces with a parcel outline, plus the tax history for each parcel. Although these properties are on the same street as the subject, no evidence was submitted with this exhibit to establish if any of these properties were actually comparable to the subject.⁴ The Property Owner did not provide information regarding the residences

⁴ There is additional information about properties in COUNTY-1 on the County Assessor's public website that includes a number of factors about the residence, such as the size, age and quality. For instance parcel ##### could have been looked up at REDACTED LINK on this site and it shows a number of factors that indicate this property is inferior to the subject. This property is an older residence than the subject, it was constructed in DATE and its effective age is DATE. The comparable is of an average grade of construction. The comparable has only 1 kitchen and it was graded as standard. The basement was finished but the basement grade was average.

on these properties such as the age, size, condition, grade or quality, basement finish, or upgrades, or photographs of the interior or even of the exterior. The Property Owner did not provide a compilation of the data from these equalization comparables, but the following compilation has been made from the Property Owner's exhibit as follows:⁵

Partial Parcel #	Location	2021 Assessed Value
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REDACTED TABLE

12. The Property Owner also provided five comparable sales. He did not provide a sales comparison approach with appraisal adjustments for the differences between the sales and the subject, but did provide the MLS Listing Report for these five sales.⁶ The MLS Listing Reports do provide some important valuation information, such as the size of the residence, the percent of the basement finished, the lot size, and the age. However, characteristics such as quality or grade of construction and effective age are not provided in the report. The Property Owner did not submit the photographs of the interiors of the comparable properties that are generally part of the MLS report. There were only the small exterior photographs on the front page of the reports. The subject was newer than any of the comparables and from the small photographs provided, these comparables had a dated appearance compared to the subject. Some relevant data compiled from the MLS reports to provide a comparison with the subject property are as follows:

Subject	Comp. 1	Comp. 2	Comp. 3	Comp. 4	Comp. 5
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REDACTED TABLE

III. County's Evidence

13. The County did not present an appraisal but did present a sales comparison approach that supported the County's value for the subject property as well as a number of exhibits. The County's sales comparison approach included five comparable sales as follows:⁷

⁵ Petitioner's Exhibit 1.

⁶ Petitioner's Exhibit 2.

⁷ Respondent's Exhibit 2.

Subject Comp. 1 Comp. 2 Comp. 3 Comp. 4 Comp. 5

REDACTED TABLE

14. The County’s representative pointed out that the County records for the subject indicated “2020 onsite review” by a County appraiser and noted the 2020 sale and that the property had been “upgraded.”⁸ The County assessor had also provided interior photographs of the subject. These do show upgraded features. For instance, the main living space is a few steps up from a double ceiling height entry area. The entry area has stacked stone floor to ceiling on rounded walls. The main living space has a stacked stone floor to ceiling fireplace wall and wooden columns and ceiling beams. The main living space has wood flooring. The kitchen has upgraded cabinets and appliances, with granite counters, a stainless steel hood vent and a pot filler. There is recessed lighting above grade and in the basement. There is a basement kitchen and basement living area that appear to be of a good grade of construction with recessed lights and pendant lights.

15. Regarding the Property Owner’s argument that he had overpaid for the property, the County pointed out that the Property Owner had taken out a %%%% loan to purchase price mortgage on the property and asserted that would indicate the lender did not think he had overpaid for the property. The Property Owner had acknowledged there was an appraisal for the mortgage company at the time he purchased the property. The County also pointed out that the Property Owner purchased the property in DATE, and the residential housing market had increased substantially from then until DATE, which is the lien date at issue in this appeal. Additionally, the County had provided comparable sales that supported the County’s value for the subject property.

16. Regarding the comparable sales the Property Owner provided, the County pointed out that they were all older than the subject property and none had the full mother-in-law apartment in the basement or a good grade basement kitchen and finish. He also pointed out that these properties are not “cookie cutter homes” and they have different levels of customization, noting the differences in sales prices.

17. The County’s representative also provided detailed information from the County assessment record regarding one of the Property Owner’s equalization

⁸ Respondent’s Exhibit 5, PDF# 23.

comparables.⁹ This showed the basement of the comparable to be smaller than the basement of the subject and showed there was no basement finish. Also, the property had an older effective age, smaller garage and the County records indicated no air-conditioning.¹⁰ All of these factors indicate that this comparable should have been valued lower than the subject. The Property Owner's equalization comparable Parcel No. ##### compared to the subject property is as follows:

Subject	Parcel #####
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REDACTED TABLE

IV. Value Conclusion

18. The subject property is not a qualified real property for tax year 2021. It is only the Property Owner that is asking for a change to the value set by the County Board of Equalization and, therefore, it is the Property Owner that has the burden of proof. In order for the Property Owner to prevail, he must: 1) demonstrate that the subject property's current value contains substantial error; and 2) provide the Commission with a sound evidentiary basis for changing the subject property's current value to the amount he proposes. It is clear, from the fact that the Property Owner purchased the property 10 months prior to the lien date for more than the County's assessed value and the County's comparable sales, that the subject property was not overassessed on the basis of fair market value. In fact, the Property Owner's argument that he overpaid was refuted by the sales and mortgage information provided by the County. The Property Owner's sales comparables were all older properties compared to the subject. However, the Property Owner's argument for a reduction in value appears to be primarily based on equalization. He is arguing that the subject property is assessed at a higher value than five other residential properties located on the same street as the subject. All of the Property Owner's equalization comparables are very near in location to the subject, but the Property Owner has not shown that they are actually comparable to the subject. Properties that are older,

⁹ Respondent's Exhibit 3. Respondent actually provided this detail regarding all of the Property Owner's comparables submitted at the County Board of Equalization. However, the Property Owner offered a new set of comparables for the Formal Hearing and only one of the Property Owner's hearing comparables was the same as the Property Owner's Board of Equalization comparables.

¹⁰ For this type of property to not have air conditioning is very unusual; this may be an error in the County record, but a lack of air conditioning would be a factor that would result in a somewhat lower value.

smaller and have lower grades of construction or are in inferior condition have a lower market value than properties that are larger, newer, of better quality of construction and have been upgraded. The Property Owner has the burden of proof in this matter and has not provided information to show that his comparables are actually comparable to the subject. On that basis, the Property Owner has not shown that actually comparable properties were assessed at least %%% less than the subject.

APPLICABLE LAW

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

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(13), as follows:

- (a) "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.
- (b) 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 a 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, or a tax relief decision made under designated decision-making authority as described in Section 59-2-1101, may appeal that decision to the commission by:
 - (a) 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 or entity with designated decision-making authority described in Section 59-2-1101; and
 - (b) if the county assessor valued the property in accordance with Section 59-2-301.8 and the taxpayer intends to contest the value of personal property located in a multi-tenant residential property, as that term is defined in Section 59-2-301.8, submitting a signed statement of the personal property with the notice of appeal.

...

- (3) In reviewing a decision described in Subsection (1), 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 or entity with decision-making authority.
- (4) In reviewing evidence submitted to the commission to decide an appeal under this section, the commission shall consider and weigh:
 - (a) the accuracy, reliability, and comparability of the evidence presented;
 - (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 a decision described in Subsection (1), 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.

Utah Code Ann. §59-2-109 (2021) addresses the burden of proof in certain circumstances, as follows:

- (1) As used in this section:
 - (a) "Final assessed value" means:
 - (i) for real property for which the taxpayer appealed the valuation or equalization to the county board of equalization in accordance with Section 59-2-1004, the value given to the real property by the county board of equalization, including a value based on a stipulation of the parties;
 - (ii) for real property for which the taxpayer or a county assessor appealed the valuation or equalization to the commission in accordance with Section 59-2-1006, the value given to the real property by:
 - (A) the commission, if the commission has issued a decision in the appeal or the parties have entered a stipulation; or
 - (B) a county board of equalization, if the commission has not yet issued a decision in the appeal and the parties have not entered a stipulation; or
 - (iii) for real property for which the taxpayer or a county assessor sought judicial review of the valuation or equalization in accordance with Section 59-1-602 or Title 63G, Chapter 4, Part 4, Judicial Review, the value given the real property by the commission.
 - (b) "Inflation adjusted value" means the same as that term is defined in Section 59-2-1004.
 - (c) "Qualified real property" means real property:
 - (i) that is assessed by a county assessor in accordance with Part 3, County Assessment;
 - (ii) for which:

- (A) the taxpayer or a county assessor appealed the valuation or equalization for the previous taxable year to the county board of equalization in accordance with Section 59-2-1004 or the commission in accordance with Section 59-2-1006;
- (B) the appeal described in Subsection (1)(c)(ii)(A) resulted in a final assessed value that was lower than the assessed value; and
- (C) the assessed value for the current taxable year is higher than the inflation adjusted value; and
- (iii) that, on or after January 1 of the previous taxable year and before January 1 of the current taxable year, has not had a qualifying change.
- (d) "Qualifying change" means one of the following changes to real property that occurs on or after January 1 of the previous taxable year and before January 1 of the current taxable year:
 - (i) a physical improvement if, solely as a result of the physical improvement, the fair market value of the physical improvement equals or exceeds the greater of 10% of fair market value of the real property or \$20,000;
 - (ii) a zoning change, if the fair market value of the real property increases solely as a result of the zoning change; or
 - (iii) a change in the legal description of the real property, if the fair market value of the real property increases solely as a result of the change in the legal description of the real property.
- (2) For an appeal involving the valuation of real property to the county board of equalization or the commission, the party carrying the burden of proof shall demonstrate:
 - (a) substantial error in:
 - (i) for an appeal not involving qualified real property:
 - (A) if Subsection (3) does not apply and the appeal is to the county board of equalization, the original assessed value;
 - (B) if Subsection (3) does not apply and the appeal is to the commission, the value given to the property by the county board of equalization; or
 - (C) if Subsection (3) applies, the original assessed value; or
 - (ii) for an appeal involving qualified real property, the inflation adjusted value; and
 - (b) a sound evidentiary basis upon which the county board of equalization or the commission could adopt a different valuation.
- (3)(a) The party described in Subsection (3)(b) shall carry the burden of proof before a county board of equalization or the commission, in an action appealing the value of property:
 - (i) that is not qualified real property; and
 - (ii) for which a county assessor, a county board of equalization, or the commission asserts that the fair market value of the assessed property is greater than the original assessed value for that calendar year.
- (b) For purposes of Subsection (3)(a), the following have the burden of proof:
 - (i) for property assessed under Part 3, County Assessment:
 - (A) the county assessor, if the county assessor is a party to the appeal that asserts that the fair market value of the assessed property is greater than the original assessed value for that calendar year; or
 - (B) the county board of equalization, if the county board of equalization is a party to the appeal that asserts that the fair market value of the assessed

- property is greater than the original assessed value for that calendar year;
or
- (ii) for property assessed under Part 2, Assessment of Property, the commission, if the commission is a party to the appeal that asserts that the fair market value of the assessed property is greater than the original assessed value for that calendar year.
 - (c) For purposes of this Subsection (3) only, if a county assessor, county board of equalization, or the commission asserts that the fair market value of the assessed property is greater than the original assessed value for that calendar year:
 - (i) the original assessed value shall lose the presumption of correctness;
 - (ii) a preponderance of the evidence shall suffice to sustain the burden for all parties; and
 - (iii) the county board of equalization or the commission shall be free to consider all evidence allowed by law in determining fair market value, including the original assessed value.
 - (4)(a) The party described in Subsection (4)(b) shall carry the burden of proof before a county board of equalization or the commission in an action appealing the value of qualified real property if at least one party presents evidence of or otherwise asserts a value other than inflation adjusted value.
 - (b) For purposes of Subsection (4)(a):
 - (i) the county assessor or the county board of equalization that is a party to the appeal has the burden of proof if the county assessor or county board of equalization presents evidence of or otherwise asserts a value that is greater than or equal to the inflation adjusted value; or
 - (ii) the taxpayer that is a party to the appeal has the burden of proof if the taxpayer presents evidence of or otherwise asserts a value that is less than the inflation adjusted value.
 - (c) The burdens of proof described in Subsection (4)(b) apply before a county board of equalization or the commission even if the previous year's valuation is:
 - (i) pending an appeal requested in accordance with Section 59-2-1006 or judicial review requested in accordance with Section 59-1-602 or Title 63G, Chapter 4, Part 4, Judicial Review; or
 - (ii) overturned by the commission as a result of an appeal requested in accordance with Section 59-2-1006 or by a court of competent jurisdiction as a result of judicial review requested in accordance with Section 59-1-602 or Title 63G, Chapter 4, Part 4, Judicial Review.

The assessment of property after there has been a reduction in value is addressed in Utah Code Ann. §59-2-301.4 below, in pertinent part:

- (1) As used in this section, "valuation reduction" means a reduction in the value of property on appeal if that reduction was made:
 - (a) within the three years before the January 1 of the year in which the property is being assessed; and
 - (b) by a:
 - (i) county board of equalization in a final decision;
 - (ii) the commission in a final unappealable administrative order; or

- (iii) a court of competent jurisdiction in a final unappealable judgment or order.
- (2) In assessing the fair market value of property subject to a valuation reduction, a county assessor shall consider in the assessor's determination of fair market value:
 - (a) any additional information about the property that was previously unknown or unaccounted for by the assessor that is made known on appeal; and
 - (b) whether the reasons for the valuation reduction continue to influence the fair market value of the property.
- (3) This section does not prohibit a county assessor from including as part of a determination of the fair market value of property any other factor affecting the fair market value of the property.

In a proceeding before the Tax Commission, the burden of proof is generally only on the petitioner to support its position. *See Nelson v. Bd. of Equalization of COUNTY-1*, 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); *Utah Railway Co. v. Utah State Tax Comm'n*, 2000 UT 49, 5 P.3d 652 (Utah 2000); *Fraughton v. Tax Commission*, 2019 UT App 6, 438 P.3d 961 (Utah Ct. App. 2019); and *Patience LLC v. COUNTY-1 Board of Equalization*, 2021 UT App 4. For the Petitioner to prevail in this case, Utah Code. Ann. §59-2-109(2) provides that the party must: 1) demonstrate that the subject property's current value contains substantial error; and 2) provide the Commission with a sound evidentiary basis for changing the subject property's current value to the amount it proposes.

CONCLUSIONS OF LAW

1. The Utah Constitution, Article XIII, Sec. 2 provides, "So that each person and corporation pays a tax in proportion to the fair market value of his, her, or its tangible property, all tangible property in the state that is not exempt under the laws of the United States or under this Constitution shall be: (a) assessed at a uniform and equal rate in proportion to its fair market value, to be ascertained as provided by law; and (b) taxed at a uniform and equal rate."

2. Utah statutes implement the constitutional provision and provide that property tax is assessed on the basis of the property's "fair market value" as of January 1 of the tax year at issue pursuant to Utah Code Sec. 59-2-103. "Fair market value" is defined by statute as the "amount for which property would exchange 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." *See Utah*

Code Sec. 59-2-102. In this matter, there was a sale of the subject property about ten months prior to the lien date at issue and the purchase price was higher than the 2021 assessed value. An arm's length sale near the lien date is strong evidence of fair market value generally. Although the Property Owner stated he was under compulsion to buy the property, the County's sales comparison approach indicates the purchase price was in the range of comparable sales.

3. The subject property is not a "qualified real property" for tax year 2021 pursuant to Utah Code §59-2-109(1)(c). Utah Code Ann. §59-2-301.4 is not applicable in this matter because the subject property has not been the subject of a "valuation reduction" in any of the three years preceding the tax year at issue in this appeal.

4. In this proceeding before the Tax Commission it is only the Property Owner who is requesting a value different from the County Board of Equalization value and it is the Property Owner that has the burden of proof. For the Property Owner to prevail in this case, Utah Code Ann. §59-2-109(2) provides that he must: 1) demonstrate that the subject property's current value contains substantial error; and 2) provide the Commission with a sound evidentiary basis for changing the subject property's current value to the amount it proposes. The Property Owner did not meet this burden in regards to either his fair market value argument or his equalization argument.

5. Pursuant to Utah Code Sec. 59-2-1006, a property owner may appeal the assessment based on either fair market value or equalization. In this appeal the Property Owner challenged the value based on equalization. Utah Code Subsection 59-2-1006(5) provides that the Commission shall adjust property valuations to reflect a value equalized with the assessed value of other comparable properties if the issue of equalization is raised and "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." As the Court of Appeals recently explained in *Patience LLC v. COUNTY-1 Board of Equalization*, 2021 UT App 4, ¶28, "The Utah Constitution states that "all tangible property in the State . . . shall be taxed at a uniform and equal rate" in proportion to its fair market value. Utah Const. art. XIII, §2, cl. 1. The court in *Patience* also pointed out that "[a] taxpayer seeking equalization bears the burden of identifying comparable properties that deviate more than 5% from the valuation of the property." *Id.* ¶29. Based on the courts' decisions, a property owner

must show a “group of undervalued comparables” as noted by the court in *Patience*.¹¹ In arguing an adjustment based on equalization, a property owner needs to show that a group of properties that are actually comparable to the subject property are valued at least 5% lower. The Property Owner provided properties that were valued lower and located near the subject, but failed to provide information to show that they were actually comparable to the subject. The subject had a good quality of construction and upgrades including a basement finished with a mother-law apartment and other custom and upgraded features. The Property Owner has not provided information about the size, age, condition or quality of construction of his equalization comparables and could have obtained that information, which is publicly available on the County website. In addition, he did not provide photographs of the interior or exterior of any of his comparable properties to show that they also have custom or upgraded features like the subject. It is not sufficient to assert that five other residential properties are valued less, without also establishing that these other properties are actually comparable to the subject. Therefore, the Property Owner has not established a basis for reduction based on equalization.

Upon that basis, the value for the subject property as of the lien date at issue should remain at the value set by the County Board of Equalization.

Jane Phan
Administrative Law Judge

DECISION AND ORDER

Based upon the foregoing, the Tax Commission finds that the fair market value of the subject property as of DATE, is \$\$\$\$\$. It is so ordered.

¹¹ See also *Mountain Ranch Estates v. Utah State Tax Comm'n*, 2004 UT 86, ¶16, in which the Court explained:

“Intentional and systematic undervaluations of property may violate the equal protection and due process rights of property owners not granted preferential treatment. See Allegheny Pittsburgh Coal Co. v. County Comm'n, 488 U.S. 336, 343 (1989) (holding that the Equal Protection Clause allows states to divide property into classes and assign a tax burden to the property as long as the divisions and burdens are neither arbitrary nor capricious) . . . The presence of multiple unfairly advantaged properties necessarily raises the suspicion of a potential inequality meriting a remedy. It is the nature of this inequality that section 59-2-1006(4) was enacted to address. Its protection may be fairly described as a statutory mechanism to implement the constitutional guarantee of uniform taxation.”

DATED this _____ day of _____, 2023.

John L. Valentine
Commission Chair

Michael J. Cragun
Commissioner

Rebecca L. Rockwell
Commissioner

Jennifer N. Fresques
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.