

The County Board of Equalization

A Check on the Assessment Power

What can the BOE do?

- Resolve Valuation Appeals
- Resolve disputes regarding exemptions
- Resolve Greenbelt Rollback disputes

How a Valuation Appeal Begins:

Notice of Valuation (NOV)

AUDITOR FUNCTION



Office of the Salt Lake County Auditor
 2022 Notice of Property Valuation & Tax Changes
 Chris Harding, CPA, CFE, CIA
 Salt Lake County Auditor
www.slco.org/property-tax/

Go Paperless Sign up for e-notices
 at <https://slco.org/enotices/>

09-29-403-016-0000
 DUNLEAVY, ROBIN
 930 E NORTHVALE WY
 SALT LAKE CITY UT 84103

Property Location: 930 E NORTHVALE WY
 Acres: 1.70
 Above Ground Sq Ft: 10,006
 Tax Area: 13
 Type: 111 SINGLE FAMILY RESIDENCE
 Last Review: 2021
 Parcel: 09-29-403-016-0000

2022 Market Value \$4,579,090	2022 Proposed Property Tax \$28,132.19	Appeal to County Board of Equalization by 09/15/22
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NOTICE OF PROPERTY VALUATION

Assessment Type	2022 Market Value	COMPARE		RIGHT TO APPEAL
		2021 Market Value		
FULL MARKET VALUE	\$4,579,090	\$3,601,890		If you believe the assessed value of your property is incorrect, you may begin the appeal process by filing an Appeal Form with the County Auditor by 09/15/22. Visit slco.org/property-tax/ .
RESIDENT EXEMPTION REDUCTION	<1,909,242>	<1,516,869>		
TOTAL TAXABLE VALUE	\$2,669,848	\$2,085,021		

For detailed property valuation information visit slco.org/assessor/

NOTICE OF TAX CHANGES

TAXING ENTITY	2022		2022		2022		2021		RIGHT TO BE HEARD
	IF TAX INCREASE APPROVED		IF NO BUDGET CHANGE		CHANGE IF INCREASE APPROVED				
	Rate	Tax	Rate	Tax	Tax	%	Rate	Tax	A public meeting will be held
SLC SCHOOL DISTRICT	.00262	7,000.34	.00262	6,803.55	\$166.79	2%	.00269	6,378.08	AUG 02 7:00 PM 465 SOUTH 400 EAST
STATE BASIC SCHOOL LEVY	.001692	4,410.59	.001401	3,740.46	\$670.13	18%	.001681	3,463.22	2018 HB 293
UT CHARTER SCHOOL-SLC	.000075	196.00	.000075	194.00			.000669	165.51	
SALT LAKE COUNTY	.001459	3,886.31	.001459	3,865.34			.001777	3,705.08	
SALT LAKE CITY	.003744	8,394.00	.002876	7,678.48	\$715.52	9%	.00410	7,109.92	AUG 16 7:00 PM 451 SOUTH STATE ST #526
SALT LAKE CITY JUDGMENT	.000014	37.38		.00	\$37.38	100%	.000014	29.19	AUG 16 7:00 PM 451 SOUTH STATE ST #526
SALT LAKE CITY LIBRARY	.000615	1,641.96	.000544	1,462.40	\$179.56	13%	.000649	1,363.18	AUG 16 7:00 PM 451 SOUTH STATE ST #526
SALT LAKE CITY LIBRARY JDO	.000003	6.01		.00	\$6.01	100%	.000003	6.26	AUG 16 7:00 PM 451 SOUTH STATE ST #526
METRO WATER SALT LAKE	.000212	566.01	.000212	566.01			.000253	527.51	
SLC MOSQUITO ABATEMENT	.000186	446.53	.000097	248.08	\$198.45	73%	.001115	226.78	HEARING HELD IN DEC 2021
CENTRAL UT WATER CONSERV	.000400	1,067.94	.000322	869.89	\$198.05	24%	.000400	834.01	AUG 22 6:00 PM 1426 E 750 N BLDG 2 OREM
MULTI COUNTY ABSESS/COLL	.000015	41.05	.000010	26.70	\$14.35	50%	.000012	25.02	2020 SB 141 & 2022 SB 20
COUNTY ABSESS/COLL LEVY	.000180	427.17	.000180	427.16	\$0.01		.000186	468.66	
TOTAL	.010639	28,132.19	.009726	25,903.64			.011636	24,285.47	

VALUES DO NOT INCLUDE TAX RELIEF, DELINQUENT TAXES, PERSONAL PROPERTY TAXES, OR SPECIAL ASSESSMENTS. **THIS IS NOT A BILL. DO NOT PAY.**

RIGHT TO APPEAL

If you believe the assessed value of your property is incorrect, you may begin the appeal process by filing an Appeal Form with the County Auditor by 09/15/22. Visit slco.org/property-tax/

All Timely Appeals
To Be Filed by
September 15

AUDITOR FUNCTION

EVIDENCE

UtahRealEstate.com - Agent Full Report - Residential

MLS# 1477880

List Price: \$279,900
 Price Per Sq Ft: 148
 Original List: 304,900
 Price: 204,900
 DOM: 19
 DOM: 19
 CTDOM: 26
 Sold Price: \$283,000
 Concessions: \$0
 Address: 361 E Truman Ave
 NS/EW: 2330 S / 361 E
 City: Salt Lake City, UT 84115
 County: Salt Lake
 Proj/Subdiv: Salt Lake City
 Tax ID: 16-19-252-014
 Zoning: History
 Pre-Market: Taxes: \$1,367
 HOA: No

Tour/Open: Tour
 Status: Sold
 List Date: 09/05/2017
 Contract Date: 09/23/2017
 Sold Date: 10/19/2017
 Terms: FHS



Element: Woodrow Wilson
 Jr High: Granite Park
 Other Sch: Granite Park
 Elem: Woodrow Wilson
 Jr High: Granite Park
 Other Sch: Granite Park

Lvl	Approx	Bed	Bath	Fam	Den	Living	Dining	Kitchen	Laun	File	Other								
4	-	-	-	-	-	-	-	-	-	-	-								
3	-	-	-	-	-	-	-	-	-	-	-								
2	-	-	-	-	-	-	-	-	-	-	-								
1	954	2	1	1	1	1	1	1	1	1	1								
0	954	2	1	1	1	1	1	1	1	1	1								
Total											1908	4	11	2	1	0	10	1	0

Roof: Asphalt Shingles
 Heating: Forced Air
 Air Cond: Central Air, Electric
 Floor: Carpet, Hardwood, Tile
 Window Cov: Blinds, Drapes
 Pool/Ft: No
 Possession: Exterior: Brick
 Has Solar?: No
 Landscape: Landscaping: Full; Mature Trees
 Lot Facts: Curb & Gutter; Road: Paved; Terrain: Flat
 Exterior Feat: Double Pane Windows; Out Buildings
 Interior Feat: Dishwasher; Built-In; Disposal; Kitchen: Updated; Range: Countertop; Range/Oven: Free Standing
 Amenities: Gas Dryer Hookup
 Inclusions: Ceiling Fan; Dryer; Microwaves; Range; Refrigerator; Storage Sheds; Washer; Window Coverings
 Terms: Cash; Conventional; FHA
 Storage: Garage; Shed; Basement
 Utilities: Gas; Connected; Power: Connected; Sewer: Connected; Water: Public; Connected

Remarks: All Brick Sugar House Ranch Style Rambler. Roof was completely replaced in April 2017. New sod and mature roses in front yard, private fenced in rear yard, one car detached garage and detached building which makes a perfect office/yoga/art studio (not included in square footage estimate). Nicely updated interior, refinished hardwood floors, updated kitchen, tile and granite. Newer water heater & central air. Fully finished basement good full ceilings w/ 3/4 bath full ceramic tile shower. Close to downtown, shopping, TraxS-line, schools and freeway. Lovely view inside. Wonderful home! Put this on your must see list.

Agent Remarks: To Show please call the Seller: BRITTANY REESE, 801-558-3522. Please Submit All Offers to Brokerage: kurtm@realtor.com or kurtm@realtor.com. As a courtesy to seller, please allow 2 business days for response on all offers.
 Show Int: See Remarks; Call Owner/App
 Owner: Brittany Reese-Dew
 Contact: BRITTANY REESE
 L/Agent: Kurt Matheson
 U/Office: Intermountain Properties
 L/Broker: Bryce Anderson
 B/Agent: Gordon Hunt
 B/Office: Chapman Richards & Associates

Comparables

List Number is 1477880

Page 1 - 08/30/2016 6:00 pm

Fannie Mae Desktop Underwriter Quantitative Analysis Appraisal Report

THIS SUMMARY APPRAISAL REPORT IS INTENDED FOR USE BY THE LENDER/BUYER FOR A MORTGAGE FINANCIAL TRANSACTION ONLY.

Property Address: 10089 S. Ball Canyon Road, Salt Lake City, UT 84121
 Legal Description: Lot 10, Mosaic Canyon Lakeside #2, Salt Lake City, UT 84121
 Report Date: 08/30/2016

Subject Property: 10089 S. Ball Canyon Road, Salt Lake City, UT 84121
 Legal Description: Lot 10, Mosaic Canyon Lakeside #2, Salt Lake City, UT 84121
 Report Date: 08/30/2016

Comparable Properties:

Address	Price	Price/Sq Ft	Age	Days on Market
10189 S. Summit Hand Circle	300,000	147	11	17
3280 E. Greenwood Circle	275,000	145	12	12
6697 S. Emerald Drive	300,000	145	13	10

Summary of Transaction:

Item	Amount
100 Gross Amount Due From Borrower	86,000.00
101 Concessions	86,000.00
102 Seller's Closing Costs	5,600.00
103 Buyer's Closing Costs	424.00
104 Adjustments for Items Paid by Seller in Advance	192.00
105 Adjustments for Items Paid by Buyer in Advance	400.00
106 Gross Amount Due To Seller	86,336.00
107 Seller's Closing Costs	1,000.00
108 Seller's Concessions	86,336.00
109 Buyer's Closing Costs	6,180.00
110 Buyer's Concessions	520.00
111 Buyer's Closing Costs	156.84
112 Buyer's Concessions	156.84
113 Total Cash to Buyer	6,398.88
114 Total Cash to Seller	86,000.00
115 Total Cash to Lender	92,398.88

A Settlement Statement

A. Settlement Statement		U.S. Department of Housing and Urban Development		OMB Approval No. 2501-0045	
1. Type of Transaction	4. Property Location	6. File Number	7. Loan Number	8. Mortgage Insurance Case Number	
41. 10089 S. Ball Canyon Road, Salt Lake City, UT 84121	7331 WEST JEFFERSON ROAD, MAGNA UT 84004	5:65721-RUD	159954	621-5834112-703	
2. Summary of Borrower's Transaction					
100. Gross Amount Due From Borrower	86,000.00	401. Gross Amount Due To Seller	86,000.00		
101. Concessions	86,000.00	402. Seller's Closing Costs	5,600.00		
102. Seller's Closing Costs	5,600.00	403. Buyer's Closing Costs	424.00		
103. Buyer's Closing Costs	424.00	404. Adjustments for Items Paid by Seller in Advance	192.00		
104. Adjustments for Items Paid by Buyer in Advance	400.00	405. Seller's Concessions	86,336.00		
105. Gross Amount Due To Seller	86,336.00	406. Buyer's Concessions	6,180.00		
106. Seller's Closing Costs	1,000.00	407. Buyer's Closing Costs	156.84		
107. Seller's Concessions	86,336.00	408. Buyer's Concessions	156.84		
108. Buyer's Closing Costs	6,180.00	409. Total Cash to Buyer	6,398.88		
109. Buyer's Concessions	520.00	410. Total Cash to Seller	86,000.00		
110. Buyer's Closing Costs	156.84	411. Total Cash to Lender	92,398.88		
111. Buyer's Concessions	156.84				
112. Buyer's Closing Costs	156.84				
113. Buyer's Concessions	156.84				
114. Total Cash to Buyer	6,398.88				
115. Total Cash to Seller	86,000.00				
116. Total Cash to Lender	92,398.88				

Sale of Subject

SCREENING & REVIEW

Tax Admin Function

Purposes:

- Filter out deficient appeals
- Allow applicants the opportunity to correct deficiencies
- Issue spot for Assessor

Notice of Intent to Dismiss

The notice specifies the deficiency & how to cure it

BE-15.2012

SALT LAKE COUNTY BOARD OF EQUALIZATION
Office of the Clerk of the Board of Equalization
2001 South State Street, #N3300 PO Box 114575
Salt Lake City, Utah 84114-4575
Telephone: 385-468-7200 Facsimile 385-468-7205

Parcel Number: 16-34-126-012-0000

July 13, 2012

Brad & DeAnna Neff
2225 Alva Circle
Salt Lake City, Utah 84109

Due Date For Response: 7/27/2012

NOTICE OF INTENT TO DISMISS

Your appeal to the Salt Lake County Board of Equalization for the property identified above does not contain sufficient evidence to meet the minimum requirements of the Board of Equalization to support an appeal. This notice sets forth the deficiencies and the evidence which satisfy the minimum requirements of the Board of Equalization. You have submitted **no evidence**. A residential property is typically appealed with one or more of the following four types of evidence:

- 1) **Purchase of the subject property.** If the property has been recently purchased, you should submit a copy of the settlement statement, closing statement, HUD-1 disbursement or an equivalent document prepared by the closing agent. An earnest money agreement or Real Estate Purchase Contract (REPC) is not considered a final sale document. If an appraisal was completed as part of the purchase, submit the appraisal as well.
- 2) **Fee appraisal.** If the property has been recently appraised, please provide a copy of the complete appraisal.
- 3) **Sale of three or more comparable properties.** Sales need to be within one (1) year of January 1, 2012, and be comparable to your property in style, size, age, location, etc. Greatest consideration is given to those comparable properties that sold between June, 2011 and March, 2012. This evidence should be in a Multiple Listing Service (MLS) "listing full print" format, and can be obtained with the assistance of a real estate professional through the local Board of Realtors.
- 4) **Factual Error.** A factual error relates to the "physical description" for the land and improvements of the property being appealed. An appeal based on a factual error requires supporting evidence, establishing the physical error (such as the wrong square footage, erred legal description, percent of completed construction, etc.) which caused an assessment greater than the property's fair market value. Please provide a full description of the factual error along with supporting evidence. You must still include an opinion of value for the property being appealed and evidence supporting that opinion.

Failure to respond by the above due date will result in the dismissal of your appeal. If this occurs, the valuation on the Salt Lake County Notice of Property Valuation and Tax Change will become the final valuation for the current year.

Sincerely,

Clerk of the Board of Equalization

HO#: BN26

R1 - No Evidence

TAXPAYER RESPONSE TO NOTICE OF INTENT

A green circle with a white border containing the text "Response = Hearing".

Response
=
Hearing

A red octagon with a white border containing the text "No Response = Dismissal".

No
Response
=
Dismissal

ASSESSOR REVIEW

POSSIBILITIES:

- Stipulation
- Defend Value
- Propose New Value

ASSESSOR FUNCTION

INFORMAL DECISION

Tax Admin Function

After Assessor's review, Tax Admin can sign off on a proposed Assessor change in value.

HOLD HEARING

Tax Admin Function

Who are the hearing officers?

Either an appraiser or a person with experience in real estate, finance, economics, public administration or law who has completed the state's hearing officer class.

Mission is to determine fair market value

A target with concentric rings in blue, orange, and yellow, with several darts hitting the center bullseye.

Core Principles:

- Assessment has a presumption of correctness
- To prevail, taxpayer must show error in the assessment AND provide sound evidence of an alternative value

SALT LAKE COUNTY BOARD OF EQUALIZATION
HEARING RECORD

PARCEL NUMBER	28-18-377-016	APPEAL NUMBER	3118	NAME	Gardner, Stanley & Christie
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ASSESSOR'S PROPERTY TYPE: 111 TAX YEAR: 2010
 ASSESSOR'S VALUATION: \$540,100 HEARING DATE: Jan. 18, 2011
 ASSESSOR'S REVISED VALUATION: \$382,700 ASSESSOR PRESENT: no
 APPELLANT'S REQUESTED VALUE: \$407,000 APPELLANT PRESENT: yes

SUBJECT

Subject property is a single family residence which sits on a .29 acre lot in NH 694. The property is located at 10946 S. Hyrum Pl. Building style is 2-story-modern, exterior finish is stucco and the roof is asphalt/shingle. It is 2550 s/f above grade with a basement of 2510 s/f of which 1550 s/f is finished with average grade. Kitchen is standard and the bath is modern. It has 3 full baths and 2 3/4 baths. The home was built in 2001 and has been assigned an effective age of 1995. It has a 490 s/f attached garage. Condition is spec/obsol and the grade is good. After the field review there are no known discrepancies in the data.

APPELLANT'S EVIDENCE

As evidence to support the requested value, the appellant has submitted 5 unadjusted comparable sales. Dates of sale range from 6-10-09 to 12-31-09.

ASSESSOR'S EVIDENCE

In support of the revised assessment, respondent has submitted 5 unadjusted comparable sales. Dates of sale range from 3-16-10 to 9-25-09.

FINDINGS & CONCLUSIONS

The purpose of the appeal is to establish market value as of the lien date of January 1, 2010. The appellant has submitted comp sales, sufficient to call the assessed value into question. The appellant has satisfied the preliminary evidentiary requirement, raising the issue of valuation, allowing the appeal to move forward and be judged on the facts. Only 1 comp is in the same neighborhood as the subject, however, the others are in close proximity. Comp #1 was a "short sale" which may or may not have sold for market value. The comps are both inferior and superior in above grade square footages. Only 1 comp shows with superior finished square footage in the basement. Sales ranged from \$329,000 to \$440,000. All 5 comps show with pre lien date sales dates. Overall these comps are fairly good matches to the subject and an alternative value has been supported.

Respondent has offered a revision to the subject's original assessment. Respondent is now obligated to defend the proposed assessment and, to prevail must support this revised assessment by a preponderance of the evidence. An interior inspection field review was completed on Feb. 1, 2011 which resulted in several changes to the data. These changes include correcting the square footages, (especially in the basement which was lowered by 950 square feet), kitchen quality, effective age, and condition. The review also made a valuation adjustment for a cracked and leaking foundation. The overall value was reduced by \$157,400. Sales ranged from \$285,000 to \$508,000. The respondent's comps are better matches to the subject. The real problem was the condition problems that exist with this home. The respondent's revised value has addressed these issues.

The appellant comps are not as good as the respondent's, and the field review corrected this issue. Accordingly, it is recommended that the 2010 Board of Equalization adjust the value to the respondent's revised valuation.

RECOMMENDED VALUE			
ORIGINAL MARKET VALUE	\$540,100	PROPOSED VALUE BASED ON FACTS	\$382,700

TYPE OF RECORD	SIGNATURE
<input type="checkbox"/> ADMINISTRATIVE REVIEW <input checked="" type="checkbox"/> HEARING	DATED: Feb. 18, 2011 SIGNED: <i>Ray L. Wynn</i> #7

Hearing Officer Recommendation

Board Meeting

- Minutes from previous meeting approved
- Recommendations from Hearing Officers handled
- Significant Adjustments handled separately
- Exemptions handled



Chris Harding
Salt Lake County Auditor
 Clerk of the Board of Equalization
 2001 South State Street N3-300 - PO Box 144575
 Salt Lake City, Utah 84114-4575
 Tel: 385-468-7200
 Email: propertytaxappeals@slco.org

D065

January 5, 2023

DUNLEAVY, ROBIN
 930 E NORTHVALE WY
 SALT LAKE CITY UT

84103-4013

RE: Notice of final decision on 2022 appeal - Parcel No. 09-29-403-016-0000

Dear Taxpayer:

The County Board of Equalization, after review and consideration of the appeal, accepted the stipulation between the County Assessor and the taxpayer at a resolution conference and ordered the market value and taxable status of the property adjusted as shown:

	<u>Original valuation from valuation notice</u>	<u>Valuation as adjusted by the Board</u>
Total Market Value	\$ 4,579,090	\$ 4,041,500

The adjustment of value and/or taxable status is effective and final immediately. If the above facts are incorrect, contact us within 30 days of the mailing of this notice.

If you desire to review the findings and basis of this decision, the file related to this parcel is available for inspection at the above address.



The above decision results in the following amount of taxes due:

2022 Property Taxes		
Taxable Value	2,374,173	
Vet/Blind Exempt	0	
Residual Value	2,374,173	
Tax Rate	<u>-0.105370</u>	
Computed Taxes		25,016.66
Attached Personal Property		0.00
Certifications		0.00
Total Charges		<u>25,016.66</u>
Tax Relief	0.00	
Prepayments	0.00	
Collections		28,132.19
Penalties		0.00

2022 Due -		3,115.53 CR

Credit balances will be automatically refunded or reapplied.

PLEASE DETACH AND RETURN ONLY THE STUB WITH TAX PAYMENT
 Keep top portion for your records.

Decision Letter

AUDITOR FUNCTION

APPEAL TO STATE TAX COMMISSION

AUDITOR FUNCTION

Appeal to the State Tax Tax Commission of the Board of the County Board of Equalization of Each Local County				SEA 1-503-956 Form 77-07 (2nd Edition) 8/27/07 (updated) 2016	
<p>Taxpayer Information (Please print or type in block and use additional sheets if necessary)</p>					
The Assessment Year:		Special Session:			
Owner of Property Name:		Municipality/County of City:			
Mailing Address:			Assessment mailing address (if any):		
City	State	Zip	City	State	Zip
Taxed Property (cont):			Assessment mailing address (if any):		
The Subject(s):			To which of tax:		
Property Information					
Character of property:					3117 (2016)
<p>Primary use/other use: <input type="checkbox"/> Residential <input type="checkbox"/> Commercial <input type="checkbox"/> Industrial <input type="checkbox"/> Rural Land <input type="checkbox"/> Agriculture/Forestry <input type="checkbox"/> Rental Property (owner/tenant/agent):</p>					
<p>Other use to appraise (if any): <input type="checkbox"/> Increased Value - If present, attaching the assessed value and cost value of new S. <input type="checkbox"/> Rights to acquisition <input type="checkbox"/> Special use <input type="checkbox"/> Other (specify):</p>					
Additional Information					
<p>Note your references to the Taxpayer County Board of Equalization records.</p>					
<p>(Do prepare to produce supporting evidence at a hearing or evidentiary conference.)</p>					
Owner's Signature:					Date:
<p>Submit this form to the full local County Auditor in 900 S. State St., P.O. Box 51116, Salt Lake City, UT 84151. The form will be filed with the full local County Auditor's Office and the full local Board of Equalization records.</p>					
APPROVAL SIGNATURE					
County Number:	Assessor's Office:	Received by:	Received by full local County:		
Value as of 3/1/17:	Value after 3/1/17:	<input type="checkbox"/> Resubmitted as a request for original jurisdiction			

Comparing Duties of the Auditor and Council-Tax Administration

AUDITOR

- Prepare and mail the Notice of Valuation
- Intake of Appeals
- Disseminate notices, including hearing notices
- Maintain appeal files
- Prepare agendas
- Take minutes of Board Meetings
- Disseminate results of Board action
- Works with DA to make CRE exemption recommendations
- Coordinates state appeals with tax commission
- Maintain property tax website

CTA

- Screen appeals for minimum evidence
- Draft notices
- Train hearing officers
- Coordinate with Auditor to schedule hearings
- Conduct hearings
- Hearing officers draft recommendations to Board
- Senior staff reviews recommendations
- Submits recommendations to Board
- Coordinates approval of charity plans for hospitals and nursing homes
- Drafts Admin Rules