# 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 Poperless Sign up for e-notices at https://slco.org/enotices/

09-29-403-016-0000 DUNLEAVY, ROBIN 980 E NORTHVALE WY SALT LAKE CITY UT 84103 Property Location: 930 E NORTHVALEWY

Acres: 1.7

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	2022 Proposed Property Tax	Appeal to County Board of Equalization by
\$4,579,090	\$28,132.19	09/15/22

#### NOTICE OF PROPERTY VALUATION

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

For detailed property valuation information visit <a href="slco.org/assessor/">slco.org/assessor/</a>

#### NOTICE OF TAX CHANGES

TAXING ENTITY	_	022 NCREASE	20 IF NO B		202 CHANGE IF		20	21	RIGHT TO BE HEARD
		ROVED	CHA		APPR				A public meeting will be held
	Rate	Tax	Rate	Tax	Tax	%	Rate	Tax	Date/TimePlace
SLC SCHOOL DISTRICT	.002622	7,000.34	.002582	6,893.55	\$106.70	2%	.008059	6,378.08	AUG 02 7:00 PM 465 S OUT H 400 EAST
STATE BASIC SCHOOL LEVY	.001652	4,410.59	.001401	3,740.46	\$670.13	18%	.001661		2018 HB 293
UT CHARTER SCHOOL-SLC	£700000.	194.90	.000073	194.90			.000089	185.57	
SALT LAKE COUNTY	.001459	3,895.31	.001459	3,805.31			.001777	3,705.08	
SALT LAKE CITY	.003144	8,394.00	.002876	7,678.48	\$715.52	9%	.008410	7,109.92	AUG 167:00 PM 451 SOUTH STATE ST (\$26
SALT LAKE CITY JUDGM EVT	M0000.	37.38		.00	\$37.38	100%	.000014	29.19	AUG 167:00 PM 451 SOUTH STATE ST (\$26
SALT LAKE CITY LIBRARY	.000615	1,641.96	.000544	1,452.40	\$189.56	13%	.000649	1,353.18	AUG 167:00 PM 451 SOUTH STATE ST (\$26
SALT LAKE CTY LIBRARY JDG	.000008	8.01		.00	\$8.01	100%	.000003	6.26	AUG 167:00 PM 451 SOUTH STATE ST (\$26
METRO WATER SALT LAKE	.0002t2	566.01	.000212	586.01			.000253	527.51	
SLC MOSQUITO ABATEMENT	.000168	448.53	.000097	258.98	\$189.55	73%	.000115	239.78	HEARING HELD IN DEC 2021
CENTRAL UT WATER CONSERV	.000400	1,067.94	.000322	850.60	\$206.25	24%	.000400	834.01	AUG 22 6:00 PM 1426 E 750 N BLDG 2 OREM
MULTI COUNTY ASSESS/COLL	.000015	40.05	.000010	26.30	\$13.35	50%	.000012	25.02	2020 SB 141 & 2022 SB 20
COUNTYASSESSCOLLLEVY	.000160	427.17	.000160	427.16	\$.01		.000196	408.65	
									l
									l
TOT AL.	.010637	28,132,19	.009736	25,903,64			.011638	24.265.47	

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

	14//0											Section of the sectio
Li	st Price	: \$27	9,900	1			To	ur/C	pen:	Tour		
Pi	rice Per ginal Lis Price	:\$14	8							0.14		
Ong	ginal Li	\$30	4,900	1				St	atus:	Sold		40.0
	CDOM						1	let I	late.	09/05	017	Contract of the Contract of th
	DOM						-	1011	Jule.	00/00		THE RESERVE OF
	CTDOM					C	ontra	act I	Date:	09/23	017	
	ld Price		3,000							10/19		
	essions						Solo	i Te	rms:	FHA		
A	ddress	: 361	ETn	ıman	Ave							
	NS/EW	1. 225	0.57	361 F					Area:	Salt L	ke City; So.	
								1	uou.	Salt L	(e	
					UT	34115						
	County		Lake				Rest	rict	ons:	No		Konstrument and Street Street
Proj	Subdiv Tax ID		10.00	2011		l'atam.				\$1,36		
	Zoning		19-25	2-014		istory		Li	DA?:	\$1,30 No.		
	-Market							п	JA r.	IVO		
	School		Gran	ite							lem: Woodrow Wilson Jr High: 0	Granite Park
			Cotto		d					Priv	ichl: Other Schl:	Manine r din
-		1		-		Formal	Kitc	hen				
Lvi	Approx			Fam		Living				Fire	Type: Single Family Style: Rambler/Ranch	
	Sq Ft	Rms	FTH		0		KB		dry	place		atus: Blt./Standing
4	-						K D		-			cres; 0.15
					-							
3		1			-					-		age: 0.0 Side: 0.0
2	000	1			-			- 1		-		
1	954		1	1	-			- 1		-		ack: 0.0
В	954		- 1 -	1	1			and and	1	-		ular: No
Tot	1908	4	1 1 0	2	1	0	1 0	0 1	1	0	Fin Bsmt: 95%	
	Roof: A	Aspha	elt Shir	ngles							Basement: Full	
He	ating: F	orce	d Air								Garage/Park: Detached; Opener	
	Cond: (			Elect	ric						Driveway: Concrete	
	Floor: C	Carpe	t: Har	dwoo	d: Ti	e					Water: Culinary	
	Cov: E										Water Shares: 0.00	
	Pool?: N										Spa?: No Community Pool?:No	
	Feat:										Master Level:	
Posses											Senior Comm: No	
	terior: E	Brick									Animals:	
	olar?: N											
	cape: L		canin	or Fu	I. Ms	ture Ti	200					
Lot	Facts: 0	aurh.	& Gutt	er R	nad:	Paved	Ter	rain	Flat			
vterior	Feat: [	Jourh	e Pan	o Wir	woh	e. Out	Build	ting	0			
nterior	Feat: F	lichu	acher	Buil	-In:	Dienoe	al· K	itch	an: II	ndata	Range: Countertop; Range/Oven: Free Stdng.	
	nities: (					Diapos	ui, 10	1011		pouto	runge. Countertop, rungeroven. Free Clung.	
						crows	10. E	anc	o D	frinar	or: Storage Sheds: Washer: Window Coverings	
	erms: (						0, 1	centre	0, 100	ingo.	or, otologe olieds, videlier, villidow coverings	
	orage: (											
							nnne	tod	Com	or Co	nected; Sewer: Public; Water: Connected	
Den	nerker (	Jas.	ol Cu	ane L	FUN	Donol	Oth	de E	lomb	los De	was completely replaced in April 2017! New sod and	mature reason in front
Kell	Idiks. A	All Dil	uk ou	yai n	ouse	Railici	1 Oty	ie r	MILID	er. Ac	d garage and detached building which makes a perfect	riature roses in front
	y	aru,	private	e ienc	ed in	reary	aru,	one	car	aetacr	licely updated interior, refinished hardwood floors, upo	onice/yoga/artist
	3	Rudic	(not i	nciud	ed II	squar	6 100	nag	e est	mate	ned basement good high ceilings w/ 3/4 bath full ceram	ated kitchen, tile and
	t 7	DOWN	town,	snop	oing,	Trax/s	-IIIIE	, SC	TANE	and	eway. Lovely wide street. Wonderful home! Put this on E. 801-558-3522. Please Submit All Offers to Brokera	your must see list.
gt Ken												
							mail.	con	. As	a cour	sy to seller, please allow 2 business days for response	on all otters.
now Ins	st: See I	Kemi	arks; C	all O	wnei							
										Rees		
	t: BRIT				Co	ntact 1					Ph 1: 801-558-3522	
L/Ager	nt: Kurt I	Math	ewsor			E	mail	: ku	rtmat	hewso	Realtor@hotmail.com Ph: 801-671-7988	Cell: 801-671-7988
	e: Interr				ties						Ph: 801-899-9102	Fax: 888-801-5508
	er: Bryce											
	nt: Gord							: gc	rdon	@chap		Cell: 801-486-7075
B/Offic	e: Chap	man	Richa	irds 8	Ass	ociates	3					Fax: 801-278-2724
	BAC:					n	ual/\	lar.	No		List Type: dusive bt to Comm T	ype: Gross
			1	-		-	MEI I	er:	NU		List Type: LERS Comm 1	Jhe. 21022
Wthdr	wn Dt	11	1					Pt:		1		A
			-	(8)	Vi.		A	P	A	100		
	1			-U	Ш		Ш	Ш	U			
	1			(	7			Ш		八		
		-		-								
All rend	- in to a ma	1000										1 002000010 0.00
NUMBER	r is '1477	000,									Pa	ge 1 - 08/30/2018 6:00 pm

IS SUMMARY APPRO	erwriter Qu	an <u>titative A</u> r	iarysis A	ppraisai Ke	hair	File No. 3909012	
	ISAL REPORT IS C	NTENDED FOR USE B	T THE LENGE	R/CLIERY FOR A N	ORTGAGE PINA	Sing Utah 3r Sade 84	n92-4678
Property Adjusts 18069	1 S. Se Canyon Ro	Lucidos # 2	LT:	Sorvity		Course Sult Lake	V02-4010
Lingal Description   Let 10 Assessor 1 Parcel No. 28	A 454 OOF	Louises v 2		Year 2003 9.E.	2008 \$ 3.20A G3	≩ica Appesment §	0.60
Josephine 20 Borows Plummer, R.	w A Luco	Current Owner Sam			Occused.	Owner legar	/acar
Nechbahass or Project N	ma Majestic Cany	on Estates	Pa	jer: Type PUD	Cons	duninum HDAS	None :N
Sales Price \$ N/A	Care of Sale	N/A De	scription - \$ anna	noet laan onerges/cond	ssor s to <u>be paid by</u>	seller NFA	
Property name aggraised	7. Ice Small	Leasend	Map Reference 7	160		raus "act 1101.02	
Note: Bace and the racis	Congressition of the r	reignportaged are not app	caisal factors.			Samuel Carre   Fore	openium cous
Location Urban	Suburban .	Rural Property value	es i . Proreasino		Declining 2	PRICE AG PRICE	Berth. : A
Built up		Dieler 25% Demand sept			Oran supply Desir 6 mas.	\$(00) (rs) \$(00) 380 (rm 0 N/A	Ligner NA
Growth rate Repid	Sable	Slow Marketing for a boundaries are 1:00	Enerto the f	viiiilis to the east			High N/
South to the gully to	the neighborhous	1 Dadridanes die 1246	J LILLY ID VILLY	201 40 10 1		Fieddin mark	reconnent
SOCIETY OF E GUILT CO						300 20 N/4	N/A
Dimensions 21,91" x+	75 5' x 106.81 x 3'	5' x 127 39	Steares 26 a	cne		ace Reclangular	
Specific gains class scale		R-1-10/SFR/10,000st					
Zering compliance	ega Legal sunc	ariowang (Bea <b>nthi</b> baseo se	aci, degas, al	tach description	No auting		
Highest and best use of subj	act prospecty as improved (	or as proposed per plans and t	ajecifications).	Present use		se, atlanti description. e tubis	Private
Utilities Public	Other	Public	Other	Off-site Impro	veneris Tyo Aspiral:	_ (5	PHYAIE
Flestroity 1/1		Valer			No.	"	
Cas .	§	anilary sewer	and tresestors	Alley	Yes	No. Il Yes, affact descri	nton
Are not and apparett 30 Suprate(s) used for physic	s as att t <u>ti ti tolik (Sil</u> V carrocasistist (C.C.)	sements, enginerhments, sp	im: secondo	. Extendr inspension Inc		Previous appraisal files	
	rrent and tax records	Prior in <u>spection</u>	Property pwiter	One (Describe).			
No. of Stones One	Nun (Bel/4th) Det.	Exerinr Wals Woo	d/Stone =	oof Surbey Asphalt	Shingle Sta	ndachmed Housing	1. 35
Does the name by none of the	strainer in the matern v	orboot in terms of abits, cor	edition and coastr.	utiliten imaliteralisi:	Vist 23	f No. stack description.	
the there any apparent phy	esical deficiencies ondo	ncibins the would affect the	e goundness or sir	natural integrity of the in	rore verments or the f	ivability of the property?	
Ves - I No II	l'es alturn descriptos.						
Are there any apparent ac-	erse environmental con	dhons (hurardous wasses, l	uwie substances, o	itc) present in the impre	wentents are the site	i, or in the ammediate with high	31
the subject property?	1 Ves 1 No 8 Y	es allach cessignen.					
	galkut ama itsi comparat	de listings and sales that are	the most seniler	and proximate to the sul 305,000;	pact property (S 350,00	10	
My research revealed a M		salas ranging in 50 lightes ranging is b	es proe iron a _	305,000 1 295,000 1	s 330,00		
My receased revealed a tr	later	is market resultan to aignifi	n once roll a				
	MADE SEES DELOW - BIRDS	Se a .	all renaults in	5A.1.	atton process.	SALE :	
	Hi Canyon Road	10169 S Surderlan		3080 F Logrwood		9697 S. Eastdell Dr	her.
Aforess (3285 E.) Se		(2505 L.) Sandy	115	(* 1027 S.) Sandy		(2381 E   Sandy	7.3⊤
Provincy to Subject	Juliy	10.96 m les		1 17 mates	- VE. :	1.30 miles	C
Sains Prize	5. N/A	3	316,006		930,000	1 3	3,00,0
Proce/Bruss Living Area	8	\$ 136.50		\$ 131.06 2		\$ 161.38 7	
Data & Vir feation Servers		MLS Cosed Sale#4		MLS Closed Sulv		MLS Closed Salc#4	
VALUE ASLAGIAMENTS	TA SCRIPTION		+ į −yS Adyrsi.	DESCRIPTION	rq - pë nagust.	DESCRIPTION	1 ja kopu
Sales or Financing		Conv		Conv		Core None Noted	
Concess ons		Concess.	-6,000	None Nated	-		
Date of Sale-Time		U8,04 DOM:5	5.000	37,04 DOM:3		66 84 COM-16	- +5.
Capation	Good	Average	~5,000	Good 41 date		Average 28 acre	
Sitie	.26 acre	23 acre		Average		Average :	-
Vice	Average	Average 2Story		2Story		Contemporary	
Design (Stell)	Contemporary 9 yrs	7 yrs.	44,000	11 yrs.		26 yrs	+12.
Actual Ace Mrs I		Good	16.200	Average	45,000	Good	
Condition	Good Total Bonns Eaths	Total Borns, Balls		Total Service Balta	10,000	Total Editors Baths	
Accre Grace Acorr, Caurt	7 3 3	8 4 25	+2,000	8 4 2.5	+2.000	5 3 2	+4.
Gross tipling Avea	1,859 \$4.7	Z.2/1 Sq. B.	-1 C,300	2,518 Sq. Ft	-16.400		
Basemen: & Finished	11190 B/100% F	1079 EV90% F	+900	1200 B/80% F		1859 8/100% F	-0.
Fourth Below Grade	Fm,Bt.Dn.Lr	284 B1 Fm		28d.Bs.Fm	+1,700	28/1,81,6m	-10.
Birace/Cargo1	2-Car Garage	2-Car Garage		3-Car Garage	-3,000	2 Car Gorage	
(andreaping	Pt n PSv	Lnd Fnc Syu	-3,000	Lnd Sys	2.500	: nd.F.ns,PSy	3
Erdras:	2Decks,GA,FP	Pato EA, FP.Inf. OI .	+12,000	Para EA, FP	*1.030		+9
Not Aquitotat		- s	9,900	1 - 8	12,200		11
		Ket 32 %		Not 3.7 %		No. 3.5 %	
Adjusted Salas Price		Gress 15.6 % 3	319 900	Gross 9.5 % S	317,800		311
of Composables	None Located	Nane counted		Nane Located	16 627	None Localed	120 )
of Composables Date of Prior Sale	Datum Prichago	1528/6 47	<u>12.54 34 </u>	32823 (	16 537	15 - 3 8 10 - 3 5 2 es: The subject in ric	
of Composition Oate of Proc Sale Proce of Proc Sale	3		ppercy and analysis	count pour spes of sa	gos, son comparable	es. rine subject in ric	N SECONTY
of Composition  Object Provider  Proce of Provider  Analysis of any corners of	S inversed of sale, color	I EN 180 X OF THE SUDJECT OF					na nusces
of Composities  Oale of Prior Sale  Price of Prior Sale  Analysis of any correct is series contract. No	green call of sale, option			et martine augustation	at this time above		
of Composities  Opte of Prior Sale  Price of Prior Sale  Analysis of any conent a  unider contract. No	green call of sale, option sales or listings we wish on water conclu	pre found in the last 2s see: The sales provid	amonths accor led are the mo	sk similar avokable	at this time give	in the subject's 570, 5	ton scales hi
of Composities  Date of Prior Sale  Price of Prior Sale  Analysis of any current a unider continent. No Schmady in Schmady in Schmady in Thems was	green call of sale, option sales or listings we arisen are value conclu- te brokes it bearings in	ere found in the last 2d sen: The sales proved this area similar in ski	imonihs accor led are the mo re and acc. M	st partitur avoklebie. Lany were older an	at this time give for much larger	which would impact I	he saksabi
of Composities  Oute of Prior Sala  Price of Prior Sala  Analysis of any correct a under contract. No Sommary of sales comp location. There was the subject property	greened of sale, option sales or listings we arised and value conclu- te families to the consecutive y and its consecutive	ere found in the last 20 see: The soles provid this area similar in size of viriue. Typical adju	amonths accor led are the mo ze and age. M strents were	st <u>similar avoiteble</u> lan <b>y were older an</b> made for Eaths. Gl	at this time give for much larger A. pasemont as	which would impact to ou & finish, park no ar	ne salsabi id extras.
of Compassible  Date of Prior Sale  Price of Prior Sale  Price of Prior Sale  Analysis of any center's unider contract. No  Sammary it sales complication. There was the subject property  Companyables ones.	greened of sale, option sales or listings we arised are value conclu- re familied from earn y and its consecuent and the on and locate	ere found in the last 2d sen: The sales proved this area similar in ski	amonths accor led are the mo ze and age. M strents were	st <u>similar avoiteble</u> lan <b>y were older an</b> made for Eaths. Gl	at this time give for much larger A. pasemont as	which would impact to ou & finish, park no ar	ne saksubi id extras.
of Comparables  Date of Prior Sale  Price of Prior Sale  Analysis of any center's aurider contract. No  Senating of sales complemention. There was the subject property  Comparables ones.	greened of sale, option sales or listings we arised and value conclu- te families to the consecutive y and its consecutive	ere found in the last 20 see: The soles provid this area similar in size of viriue. Typical adju	amonths accor led are the mo ze and age. M strents were	st <u>similar avoiteble</u> lan <b>y were older an</b> made for Eaths. Gl	at this time give for much larger A. pasemont as	which would impact to ou & finish, park no ar	ne saksubi id extras.
of Compassible  Date of Prior Sale  Price of Prior Sale  Price of Prior Sale  Analysis of any center's unider contract. No  Sammary it sales complication. There was the subject property  Companyables ones.	greened of sale, option sales or listings we arised are value conclu- re familied from earn y and its consecuent and the on and locate	ere found in the last 20 see: The soles provid this area similar in size of viriue. Typical adju	amonths accor led are the mo ze and age. M strents were	st <u>similar avoiteble</u> lan <b>y were older an</b> made for Eaths. Gl	at this time give for much larger A. pasemont as	which would impact to ou & finish, park no ar	ne saksubi id extras.
of Companies Date of Prox Sale Page of Prox Sale Page of Prox Sale Pages of any operat under contract. No Sommery of sales comp tocation. There was the subject property Companies one a activistive	greened of sale, option sales or listings we arised are value conclu- re familied from earn y and its consecuent and the on and locate	ore found in the last 30 ser. The soles provide this area similar in significant white. Typical adjust in projects with born	amonths accor led are the mo ze and age. M strents were	st <u>similar avoiteble</u> lan <b>y were older an</b> made for Eaths. Gl	at this time give for much larger A. pasemont as	which would impact to ou & finish, park no ar	ne saksubi id extras.
of Companies Oble of Proc Sale Price of Proc Sale Price of Proc Sale Prinspace of any order to Surnasay of sales comp focation. There was the surject property Companies one o activative. This appraisa	greened at sale, option sales or listings we arised and value condu- re lended fromes inny and the consorting and there are located it this factor.	ore found in the last 30 cm. The sides provide in this gives similar in six int value. Typical adiused in projects with born conglet.	amonths accor led are the mo ze and age. M strents were	st <u>similar avoiteble</u> lan <b>y were older an</b> made for Eaths. Gl	at this time give for much larger A. pasemont as	which would impact to ou & finish, park no ar	ne saksubi id extras.
of Companies Obte of Provides Date of Provides Provides Provides Provides Date of Provides Provides Date of	greened at sale, option sales or listings we arised and value condu- re lended fromes inny and the consorting and there are located it this factor.	ore found in the last 30 ser. The soles provide this area similar in significant white. Typical adjust in projects with born	amonths accor led are the mo ze and age. M strents were	ok sumilar avouseble larry week older ass made for boths. Gl wairly and the local	at this time gloss of or much larger A. basement as ions of these two	which would impact to ou & finish, park no ar	nd extres.

So m 205 "TOTAL for Windows' angrapal softeace by a la made ind "-800-X AMDGS

A Settlement Statement U.S. Department of Housing and Urban Development DVB Approval No. 2500-0205 B. Type Of color

X Size 3 , Fint A 3 | Conv. Lores \$1,6670HUD 109654 521-5894112-703 ROGER L. TALEERT SECRETARY OF HOUSING AND PURE LITAH MORTGAGE URBAN DEVELOPMENT 7331 WEST JEFF ERSON ROAD 7331 WEST JEFFERSON ROAD MIDVALE UT 84047 MAGNA UT 84044 MAGNA UT 84044 14-33-277-008-6000 7331 WEST JEFFERSON ROAD VAGNA UT 84044 U.S. TITLE OF UTAH, INC. Flace of Sectioner: 87-0364999 Sente yeni Oare 872 West Horlago Park Blvd 2/18-2034 Suits 110 Layton, JT 84041 K Summary of Selec's Tra Disburgment Care 2/18/2004 10E. Grass Amount Due From Borrower 490, Grass Amount Dee to Seller 0" Contract Sales Price 07 Personal Property 86,000.00 Als. Ch/Tain \*axes 91,500,37 420. Grass Amount Due To Seller 86 000 00 260. Amounts paid By Cy In Behaff Q\* Sorroy 510. Reductions in Amount Dire To Sells
1 COO.O3 121 Excess deposit use naturalisms; 202 Principal amount of new toxing 85,094 (0) .502 Sediament charges in safar fine 1406:

503 Existing feetig, taken subject to

504, Payelf at Institutings train 1/1/2004 9 2/18/2004 220. Total said ByrFor Borrowe<sup>a</sup> 380. Cash Ar Settlement, From/To Borrowe 903, Cash At Settlement To From Soller \$1,50() 37 501 Gross Arrount due to soler in a 470; 86,000.00 6,398.89 85.250,84 GDZ time tetumons in servicus saler (are 529) 5.249.53 600 Cash 🗵 To 🗌 From Seller

## 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

DE 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

July 13, 2012

Brad & DeAnna Neff

2225 Alva Circle Salt Lake City, Utah 84109

Due

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

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

- 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 Evideni

## TAXPAYER RESPONSE TO NOTICE OF INTENT

Response =
Hearing

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

### 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

#### HRG-22

#### SALT LAKE COUNTY BOARD OF EQUALIZATION HEARING RECORD

PARCEL APPEAL 3118 28-18-377-016 NAME Gardner, Stanley & Christie NUMBER NUMBER 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 ¾ 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.

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

TYPE OF RECORD	SIGNATURE	
☐ ADMINISTRATIVE REVIEW MHEARING	DATED: Feb. 18, 2011 SIGNED: Bay Lugar	#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

January 5, 2023

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:

	Origin	nal valuation	Valuati	ion as adjusted
	from v	valuation notice	by t	he Board
Total Market Value	6	4.579.090	ś	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
Vet/Blind Exempt
Residual Value 2,374,173 Tax Rate .0105370 Computed Taxes
Attached Personal Property
Certifications
Total Charges
Tax Relief 25,016.66 25,016.66 0.00 Prepayments Collections 28,132.19 Penalties 0.00 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** 

	to the Coult New of the County So of field Laws C	seril of Eligin		Character Charac	Street or State CVT-or DW Print CVT-or DW Print
Titative biderments	The same of	-	richten e		
The Assessment York:			<b>Saled Master</b>	4010	
District of Million Colors			Republica and	HILLIAND.	
Sempleton			-	ing artists of	WE T
On .	Ten	The .	18-		Sec. 129
Table Service			No. of Street, or other Designation of the least of the l	and the last	
No bullet (Total)			10-000-000		
Copies Information					THIFTSH
					0.085969
Channel Pajore in Science on the second Channel Valor. It Channel Valor. It Channel Tabours	on Discount	Party D	===	0.4	
Channel Pajore in Riches Into No special Clinarios Falos. A Citty India for comp	ALTERNATION OF THE PARTY OF THE	Party D	===	0.4	
Character Francisco	ALTERNATION OF THE PARTY OF THE	Party D	===	0.4	
Channel Pajore in Science on the second Channel Valor. It Channel Valor. It Channel Tabours	ALTERNATION OF THE PARTY OF THE	Party D	===	0.4	
Channel Pajore in Science on the second Channel Valor. It Channel Valor. It Channel Tabours	ALTERNATION OF THE PARTY OF THE	Party D	===	0.4	
Channel Project in Name have be appoint in Cliniques Value . B CLUQ biller for many Application of the former Transport objectives in	e it spran en en en per Discount en Discount en total Law Too	entro			
Common Projects to Parameter to appear of Colony and Valor. It Colony and the common Automorphism of the common Transport of parameters in	e (f) typ and one on one on one one one one one one o	entro			
The property of protection of the property of the property of the protection of the protection of the property	e (f) E pri ser en en en jer en en en pri la lande (f) en e	entro		en e	-1
The property is property	e (f) tige and one on one on one of the first tige (first tige (fi	Marine II		en e	Fire Live Street
The property of the property o	to the person on the control of the	to the back	the section of	STORY I	The LE-Joseffin
The control of the co	e (f) tige and one on one on one of the first tige (first tige (fi	Marine II	the section of	STORY I	Fire Live Street

## 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