

**Salt Lake County
Board of Equalization Meeting**

Tuesday, January 3, 2023

3:45 PM

Council Conference Room N2-800

Upon request and with three working days' notice, Salt Lake County will provide free auxiliary aids and services to qualified individuals (including sign language interpreters, alternative formats, etc.). For assistance, please call (385) 468-7243 – TTY 711.

Members of the Board of Equalization may participate electronically. Meetings may be closed for reasons allowed by statute. Motions relating to any of the items listed below, including final action, may be taken.

This meeting will be simulcast electronically via Webex Events. Agendas, audio live-streams and recordings, can be accessed at slco.legistar.com. and through Cisco Webex, which may be accessed at:

<https://slco.webex.com/slco/onstage/g.php?MTID=e74255fccccd5fa38ca86035fa79c528b7>

Individuals wishing to comment electronically must access the meeting using the Webex link above by the beginning of the "Citizen Public Input" portion of the meeting. Comments will be limited to three minutes per individual unless otherwise approved by the Board. If an individual is unable to attend the meeting via Webex, they may email their comments to propertytaxappeals@slco.org by 10:00 AM the day of the meeting to have those comments distributed to the Board and read into the record at the appropriate time.

The first time you join via the link may take longer to get through the set-up steps. Please plan accordingly. Mobile phones must choose "Call-in" as the audio connection to support the Webex Event format.

Please include "Resident" ahead of your first name when you join the meeting or you will not be identified as wanting to give comment.

This website has helpful tips for using Webex for Events:

<https://help.webex.com/ld-7srxjs-CiscoWebexEvents/Webex-Events>

1. Citizen Public Input

(Comments are limited to 3 minutes unless otherwise approved by the Board).

2. Approval of BoE minutes

Presenter: Chris Harding, Auditor
Acceptance of BoE minutes for December 6, 2022

3. Approval of Assessor and Hearing Officer Recommendations

3.1 BoE Appeals

Presenter: Brad Neff, Tax Administrator
J-95 Dismissal for lack of evidence
E-69 Hearing Officer recommendation to Deny
C-43 Assessor recommendation to Adjust
S-38 Assessor Stipulation
U-38 Hearing Officer recommendation to Adjust using Assessor's recommended value
L-30 Dismissal for failure to meet late-appeal guidelines
W-22 Withdrawn by appellant
H-2 Hearing Officer recommendation to Adjust

Count 337

3.2 BoE Appeals with Tax Relief

Presenter: Brad Neff, Tax Administrator
S-1 Assessor Stipulation
U-1 Hearing Officer recommendation to Adjust using Assessor's recommended value

Count 2 (See attached sheet)

4. Approval of Significant Adjustments

Presenter: Brad Neff, Tax Administrator

- 21-10-379-034 Legacy Plaza at 54th, LLC 1758 W 5400 S
\$4,370,900 to \$3,047,100 Value Change: \$1,323,800 30% change Vacant Land-Comm S-1
- 27-15-451-039 SLD, LLC 10949 S Redwood Rd
\$6,100,300 to \$4,500,000 Value Change: \$1,600,300 26% change Restaurant S-1

Count 2

5. Personal Property Appeal

Presenter: Brad Neff, Tax Administrator
Paypal, Inc # 176285 Tax Year 2022
Action Requested: Approve attached Stipulation & Agreement

6. Exempt Property Recommendations

Presenter: Chris Harding, Auditor
See attached list for Parcel/Acct #'s and explanations.
Y-2 Exemption granted
Y-5 Removal of exemption – Property Sold
Z-3 Property not used exclusively for educational purposes
Action Requested: Approve attached list

7. Next scheduled BoE meeting – January 31, 2023

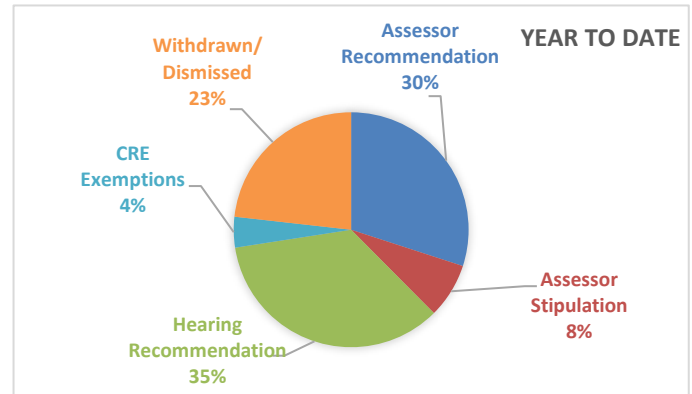
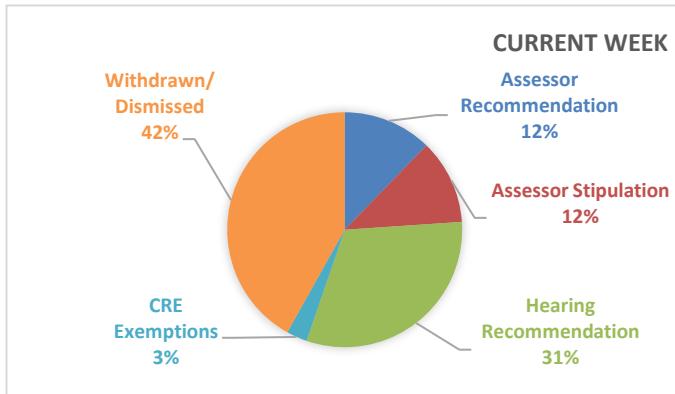


2022 Board of Equalization

Weekly Report

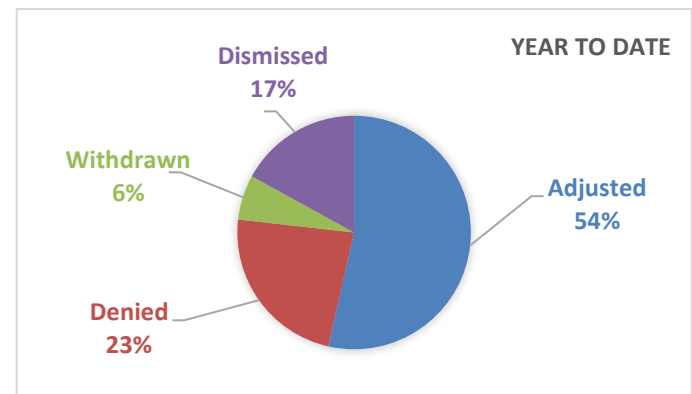
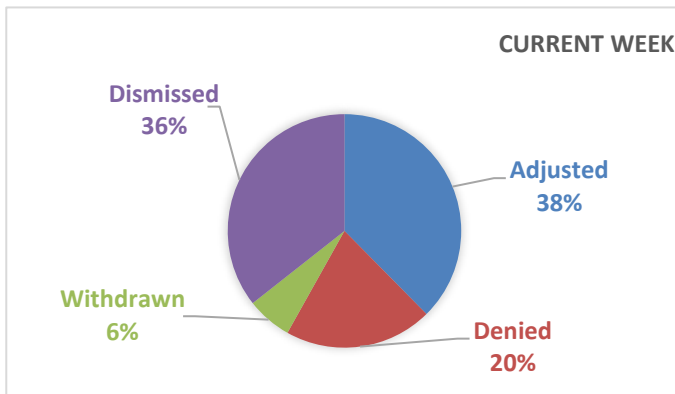
Tuesday, January 3, 2023

RECOMMENDATION SUMMARY



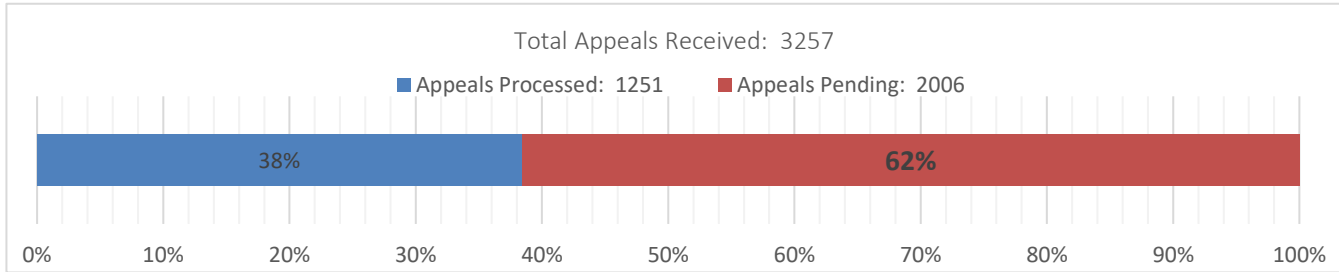
	Current Week	Year to Date
Assessor Recommendation	43	270
Assessor Stipulation	41	68
Hearing Recommendation	110	315
Hearing Stipulation	0	0
CRE Exemptions	10	38
Withdrawn/Dismissed	147	209
TOTAL APPEALS	351	900

ACTION SUMMARY

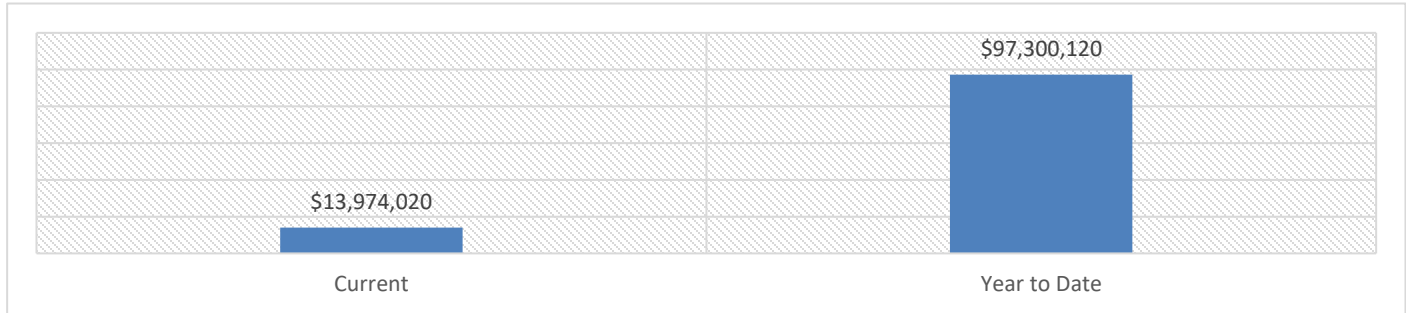


	Current Week	Year to Date
Adjusted	132	482
Denied	72	209
Withdrawn	22	56
Dismissed	125	153
TOTAL APPEALS	351	900

CURRENT STATUS



TOTAL MARKET VALUE CHANGED



NOTES

Data is as of: December 28, 2022 - 21:30:41

Changes in taxpayer names, property location & mailing addresses are updated by other Salt Lake County offices upon proper filing by taxpayers.

MARKET VALUE CHANGES > +/- \$250,000 Full Market Value

Parcel	Owner Name	Location Address	Assessor Property Type	Approval Basis	Sum Current Full Market Value	Sum Proposed Full Market Value	Amount Changed	% Changed
27-15-451-039-0000	WORK FIRST CASUALTY COMPANY	10949 S REDWOOD RD	573 - Restaurant	S - Assessor Stipulation	\$ 6,100,300	\$ 4,500,000	\$ (1,600,300)	-26%
21-10-379-034-0000	LEGACY PLAZA AT 54TH, LLC	1758 W 5400 S	905 - Vacant Land - Comm	S - Assessor Stipulation	\$ 4,370,900	\$ 3,047,100	\$ (1,323,800)	-30%
22-15-251-012-0000	NILSEN, ROBERT T &	2410 E WALKER LN	111 - Single Family Res.	S - Assessor Stipulation	\$ 4,250,090	\$ 3,371,000	\$ (879,090)	-21%
21-25-154-001-0000	LXAXUS HOLDINGS LLC	646 W NINTH AVE	550 - Ind - Light - Mfg	S - Assessor Stipulation	\$ 8,504,400	\$ 7,684,400	\$ (820,000)	-10%
28-27-154-010-0000	SLIWA LIV TR	12062 S MILONA DR	111 - Single Family Res.	S - Assessor Stipulation	\$ 1,905,000	\$ 1,276,300	\$ (628,700)	-33%
09-29-403-016-0000	DUNLEAVY, ROBIN	930 E NORTHVALE WY	111 - Single Family Res.	S - Assessor Stipulation	\$ 4,579,090	\$ 4,041,500	\$ (537,590)	-12%
16-36-379-014-0000	JACKSON, BRIAN; JT	3960 S MOUNT OLYMPUS WY	111 - Single Family Res.	H - Hearing Recommendation	\$ 3,083,700	\$ 2,550,000	\$ (533,700)	-17%
22-01-308-063-0000	DAL CANTO, RICHARD A &	4646 S JUPITER DR	111 - Single Family Res.	S - Assessor Stipulation	\$ 3,322,690	\$ 2,793,900	\$ (528,790)	-16%
33-22-476-001-0000	MONARCH DEVELOPMENT OF SALT	16427 S REDWOOD RD	901 - Vacant Lot - Res	U - Hearing Recommendation	\$ 1,832,300	\$ 1,374,300	\$ (458,000)	-25%
27-13-177-012-0000	106TH SOUTH BUSINESS PARK	10421 S JORDAN GATEWAY	566 - Office	S - Assessor Stipulation	\$ 12,710,600	\$ 12,281,000	\$ (429,600)	-3%
20-26-424-024-0000	POND HOUSE LLC	5850 W 7800 S	905 - Vacant Land - Comm	C - Assessor Recommendation	\$ 501,800	\$ 74,200	\$ (427,600)	-85%
22-22-227-009-0000	SUSAN MARTINDALE LIV TR	6274 S OLES LN	103 - Res-Obsolesced Value	U - Hearing Recommendation	\$ 4,076,890	\$ 3,710,300	\$ (366,590)	-9%
22-21-201-049-0000	MCCLEARY, BRYAN G	1723 E 6400 S	111 - Single Family Res.	C - Assessor Recommendation	\$ 945,790	\$ 584,800	\$ (360,990)	-38%
15-36-453-030-0000	GREEN PROPERTY HOLDINGS, LLC	3957-3965 S HOWICK ST	537 - Service Garage	S - Assessor Stipulation	\$ 1,874,300	\$ 1,526,300	\$ (348,000)	-19%
22-34-354-020-0000	JACOBSEN, THOMAS E &	8595 S TERRACE DR	111 - Single Family Res.	C - Assessor Recommendation	\$ 737,200	\$ 447,600	\$ (289,600)	-39%
09-33-360-006-0000	FRANKEL, MARVIN; JT	36 N WOLCOTT ST	111 - Single Family Res.	U - Hearing Recommendation	\$ 1,651,300	\$ 1,365,400	\$ (285,900)	-17%
28-04-102-015-0000	BUTLER, DAVID	1385 E 8685 S	111 - Single Family Res.	C - Assessor Recommendation	\$ 434,600	\$ 1,283,300	\$ 848,700	195%

Total Parcels: 17