

**Salt Lake County
Board of Equalization Meeting**

Tuesday, February 15, 2022

3:45 PM

Council Chambers N1-110

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.

During the current phase of COVID-19 response and recovery, members of the public may attend the Council's meetings in person on a limited basis. Members of the public who visit the Salt Lake County Government Center are required to use a face covering, regardless of vaccination status and practice social distancing. In addition, members of the public may also participate in Council meetings electronically as described below.

This meeting will be conducted 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=e379ea8474b07114227c4268042f63cee>

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 Council. 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 Council 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-7srjjs-CiscoWebexEvents/Webex-Events>

1. Citizen Public Input

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

2. Approval of BoE minutes

Acceptance of BoE minutes for January 25, 2022

3. Approval of Assessor and Hearing Officer Recommendations

E-65 Hearing Officer recommendation to Deny

C-65 Assessor recommendation to Adjust

W-45 Withdrawn by appellant

S-20 Assessor Stipulation

U-11 Hearing Officer recommendation to Adjust using Assessor's recommended value

L-2 Dismissal for failure to meet late-appeal guidelines

H-1 Hearing Officer recommendation to Adjust

Count 209

4. Approval of Significant Adjustments

• 14-11-477-001 Double S, Inc 1269 S Legacy View St
\$ 5,256,800 to \$4,163,200 Value Change: \$1,093,600 21% change Service Garage S-1

• 14-21-126-006 Winfield, LLC 7621 W 2100 S
\$1,974,100 to \$425,100 Value Change: \$1,549,000 78% change Vacant Lot S-1

• 14-23-100-034 E.G.A. Enterprises, LLC 6555 W UTWO One Hwy
\$6,935,300 to \$3,303,000 Value Change: \$3,632,300 52% change Vacant Lot-Ind. S-1

• 15-23-451-018 IC Industrial Reit 2700 S 900 W
\$20,252,500 to \$16,000,500 Value Change: \$4,252,000 21% change Industrial S-1

• 20-26-456-005 Pond House, LLC 5850 W 7800 S
\$2,360,900 to \$1,323,700 Value Change: \$1,037,200 44% change Vacant Land-Comm. S-1

• 22-25-181-010 Dugala Enterprises, LLC 7321 S Canyon Centre Pkwy
\$6,666,000 to \$5,177,500 Value Change: \$1,488,500 22% change Restaurant S-1

Count 6

5. Exempt Property – New Applications

See attached list for Parcel #'s and explanations.

Y-8 Exemption granted or Property Sold

Action Requested: Approve attached list – Count 8

6. Greenbelt BoE rollback appeals

Michel Enterprises, Inc TC #'s 8318-8319

Action Requested: Approve attached spreadsheets

7. Personal Property 2019/2021 Appeals – See attached paperwork

HCA Mountain West Endoscopy Center # 129629

HCA Utah Surgery Center # 142096

HCA Healthcare # 167693

HCA St. Marks Taylorsville Emergency Center # 170908

HCA Healthcare # 075022/2

HCA St. Marks Outpatient Surgery Center # 075022/3

HCA Wasatch Endoscopy Surgery Center # 075022/4

HCA Lone Peak Surgery Center # 075022/11

HCA Healthcare (Millcreek Imaging) # 075022/13

HCA West Valley Emergency # 075022/36

Kramer Family Funeral Services # 171574 Tax Year 2019

Action Requested: Approve recommendations to Deny

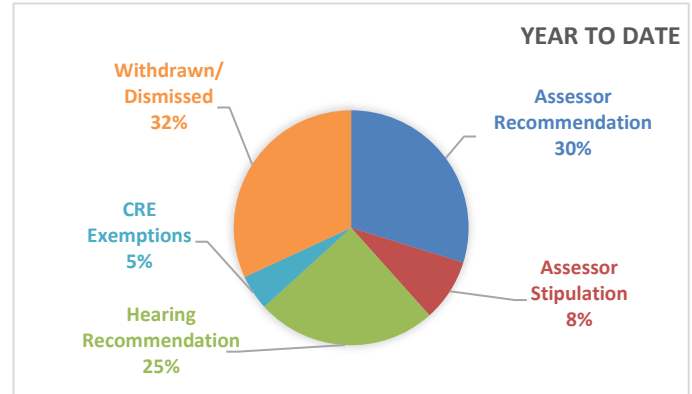
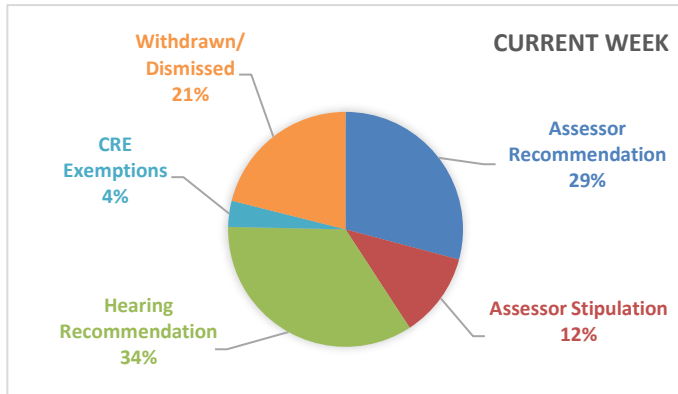


2021 Board of Equalization

Weekly Report

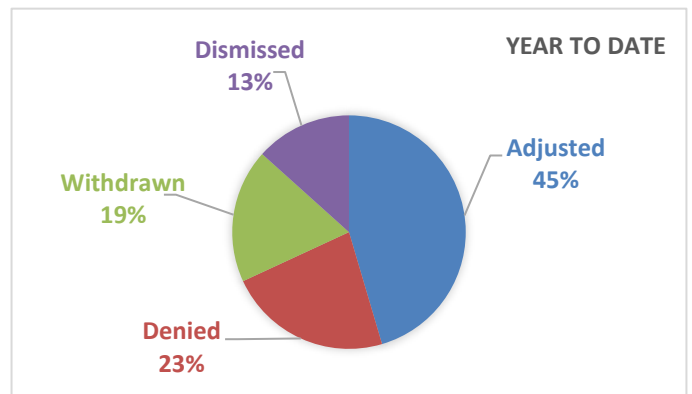
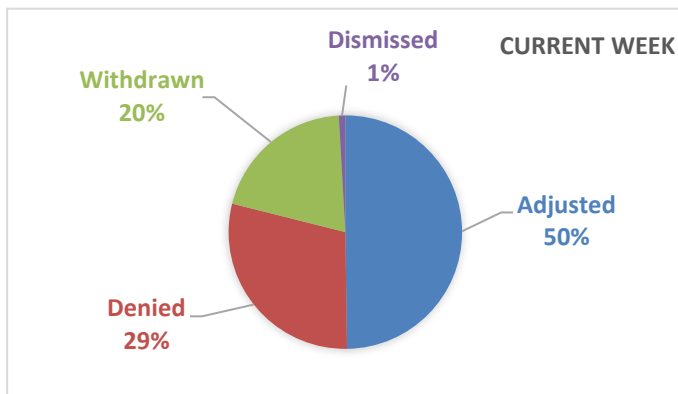
Tuesday, February 15, 2022

RECOMMENDATION SUMMARY



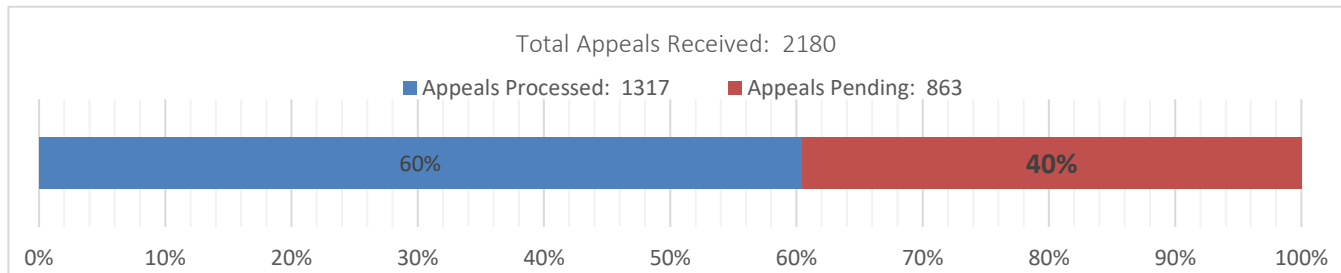
	Current Week	Year to Date
Assessor Recommendation	65	326
Assessor Stipulation	26	94
Hearing Recommendation	77	272
Hearing Stipulation	0	0
CRE Exemptions	8	53
Withdrawn/Dismissed	47	349
TOTAL APPEALS	223	1094

ACTION SUMMARY

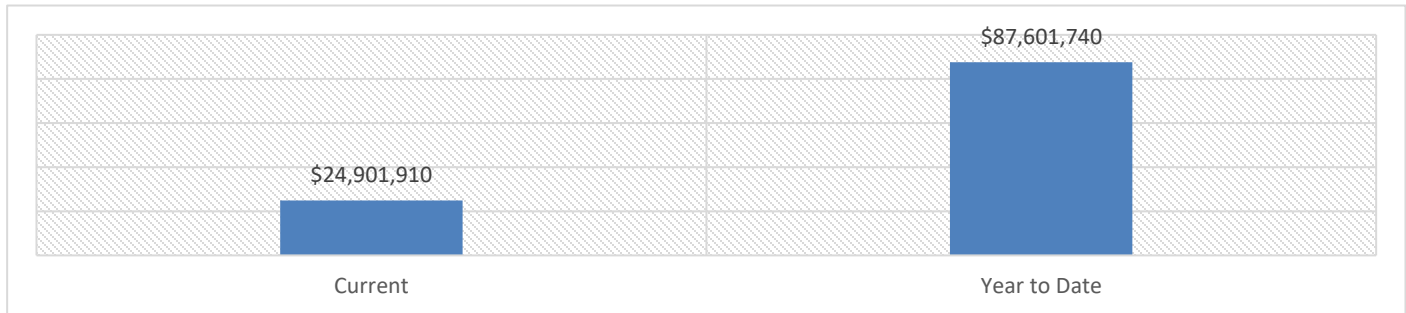


	Current Week	Year to Date
Adjusted	111	497
Denied	65	248
Withdrawn	45	203
Dismissed	2	146
TOTAL APPEALS	223	1094

CURRENT STATUS



TOTAL MARKET VALUE CHANGED



NOTES

Data is as of: February 9, 2022 - 21:30:42

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
15-23-451-018-0000	IC INDUSTRIAL REIT	2700 S 900 W	552 - Ind - RE	S - Assessor Stipulation	\$ 20,252,500	\$ 16,000,500	\$ (4,252,000)	-21%
16-06-434-010-0000	LIBERTY SQUARE PROPERTIES,	461 S 600 E	150 - 50-98 Unit Apt	S - Assessor Stipulation	\$ 20,282,200	\$ 16,530,000	\$ (3,752,200)	-18%
14-23-100-034-0000	E.G.A. ENTERPRISES, LLC; INT	6555 W UTWO O ONE HWY	902 - Vacant Lot - Ind	S - Assessor Stipulation	\$ 6,935,300	\$ 3,303,000	\$ (3,632,300)	-52%
14-21-126-006-0000	WINFIELD, LLC	7621 W 2100 S	902 - Vacant Lot - Ind	S - Assessor Stipulation	\$ 1,974,100	\$ 425,100	\$ (1,549,000)	-78%
22-25-181-010-0000	DUGALA ENTERPRISES LLC	7321 S CANYON CENTRE PKWY	573 - Restaurant	S - Assessor Stipulation	\$ 6,666,000	\$ 5,177,500	\$ (1,488,500)	-22%
27-12-453-044-0000	SANDY PAYDIRT LLC	277 W SEGO LILY DR	549 - Hotel	S - Assessor Stipulation	\$ 11,726,200	\$ 10,472,000	\$ (1,254,200)	-11%
14-11-477-001-0000	DOUBLE S INC	1269 S LEGACY VIEW ST	537 - Service Garage	S - Assessor Stipulation	\$ 5,256,800	\$ 4,163,200	\$ (1,093,600)	-21%
20-26-456-005-0000	POND HOUSE, LLC	5850 W 7800 S	905 - Vacant Land - Comm	S - Assessor Stipulation	\$ 2,360,900	\$ 1,323,700	\$ (1,037,200)	-44%
21-15-151-033-0000	TPP 217 TAYLORSVILLE, LLC	5770 S REDWOOD RD	573 - Restaurant	U - Hearing Recommendation	\$ 2,027,000	\$ 1,308,900	\$ (718,100)	-35%
21-25-427-049-0000	TUESDAY CORPORATION	7480 S STATE ST	537 - Service Garage	H - Hearing Recommendation	\$ 3,103,300	\$ 2,438,100	\$ (665,200)	-21%
15-01-280-035-0000	BAY PACIFIC AMERICAN PLAZA II	57 W 200 S	566 - Office	U - Hearing Recommendation	\$ 9,664,000	\$ 9,233,200	\$ (430,800)	-4%
08-23-479-003-0000	FROTUS BROTHERS II LLC	1575 N BECK ST	537 - Service Garage	S - Assessor Stipulation	\$ 3,617,200	\$ 3,216,690	\$ (400,510)	-11%
22-26-180-048-0000	JAMES, SPENCER E; JT	3041 E SUNDRIFT CIR	111 - Single Family Res.	C - Assessor Recommendation	\$ 604,400	\$ 206,400	\$ (398,000)	-66%
28-12-176-017-0000	DESPAIN, ERIC M	3880 E NORTHLTCOTTONWD R	111 - Single Family Res.	U - Hearing Recommendation	\$ 2,902,190	\$ 2,513,800	\$ (388,390)	-13%
22-34-151-004-0000	8072 S HIGHLAND DRIVE LLC	8072 S HIGHLAND DR	510 - Comm Imps in Res Zone	S - Assessor Stipulation	\$ 2,363,600	\$ 1,982,800	\$ (380,800)	-16%
09-32-359-005-0000	649 EAST SOUTH TEMPLE LLC	649 E SOUTHTEMPLE ST	566 - Office	S - Assessor Stipulation	\$ 2,750,700	\$ 2,424,800	\$ (325,900)	-12%
22-18-427-058-0000	FIRST IMPRESSION ORTHODONTIC L	5829 S MAJESTIC PINE DR	957 - Related Parcel	S - Assessor Stipulation	\$ 383,200	\$ 87,000	\$ (296,200)	-77%
15-17-400-030-0000	LOCAL 354 BUILDING	3400 W 2100 S	566 - Office	S - Assessor Stipulation	\$ 3,197,800	\$ 2,903,100	\$ (294,700)	-9%

Total Parcels: 18

Parcel with Greenbelt exemption:
20-26-456-005 value subject to tax was unchanged