

**Salt Lake County  
Board of Equalization Meeting**

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**Tuesday, February 21, 2023**

**3:45 PM**

**Council Conference Room N2-800**

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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](http://slco.legistar.com). and through Cisco Webex, which may be accessed at:**

**<https://slco.webex.com/weblink/register/r20b25a533162238e1e9fd7eaccf9929b>**

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](mailto: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-7srjjs-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 January 31, 2023

**3. Approval of Assessor and Hearing Officer Recommendations**

**3.1 BoE Appeals**

Presenter: Brad Neff, Tax Administrator  
E-223 Hearing Officer recommendation to Deny  
W-82 Withdrawn by appellant  
U-53 Hearing Officer recommendation to Adjust using Assessor's recommended value  
C-34 Assessor recommendation to Adjust  
S-22 Assessor Stipulation  
H-4 Hearing Officer recommendation to Adjust  
L-2 Dismissal for failure to meet late-appeal guidelines  
**Count 420**

**3.2 BoE Appeals with Tax Relief**

Presenter: Brad Neff, Tax Administrator  
C-1 Assessor recommendation to Adjust  
U-2 Hearing Officer recommendation to Adjust using Assessor's recommended value  
**Count 3 (See attached sheet)**

**4. Approval of Significant Adjustment**

Presenter: Brad Neff, Tax Administrator  
• 27-12-253-007 Sandy Park Common, LLC 9785 S Monroe Street  
\$22,041,600 to \$16,920,000 Value Change: \$5,121,600 23% change Office S-1  
**Count 1**

**5. Exempt Property Recommendations**

Presenter: Chris Harding, Auditor  
See attached list for Parcel/Acct #'s and explanations.  
Y-12 Approve exemption application  
Y-8 Remove exemption – property sold  
Z-2 Deny exemption application  
**Action Requested: Approve attached list**

**6. Next scheduled BoE meeting – March 7, 2023**

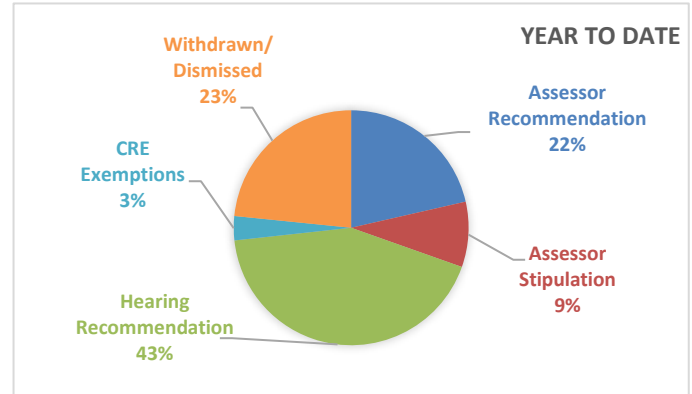
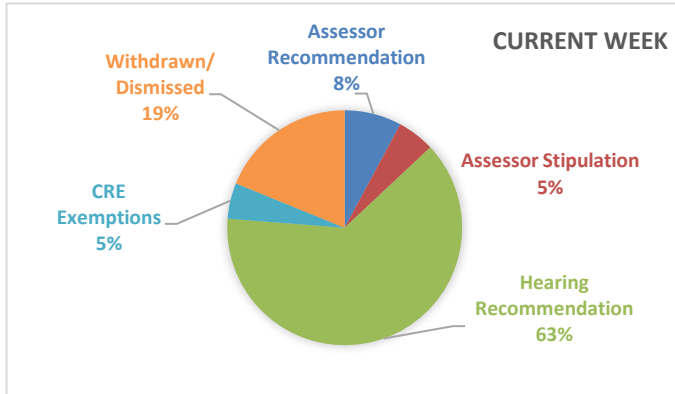


# 2022 Board of Equalization

## Weekly Report

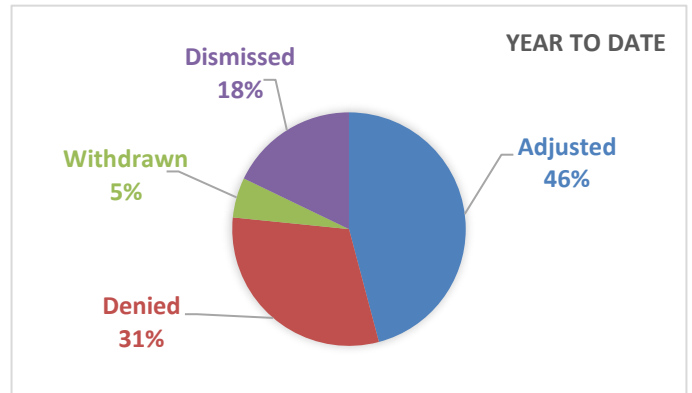
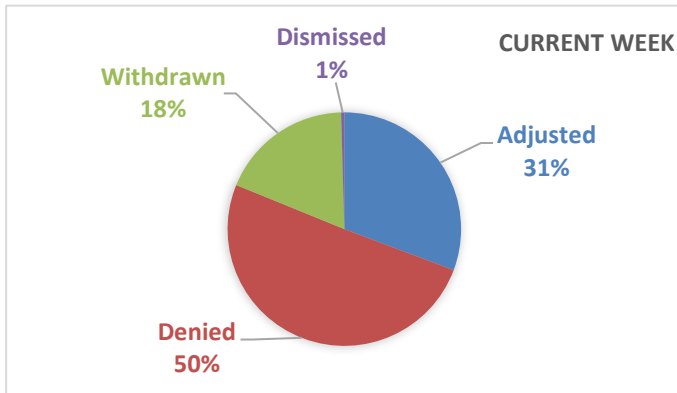
Tuesday, February 21, 2023

### RECOMMENDATION SUMMARY



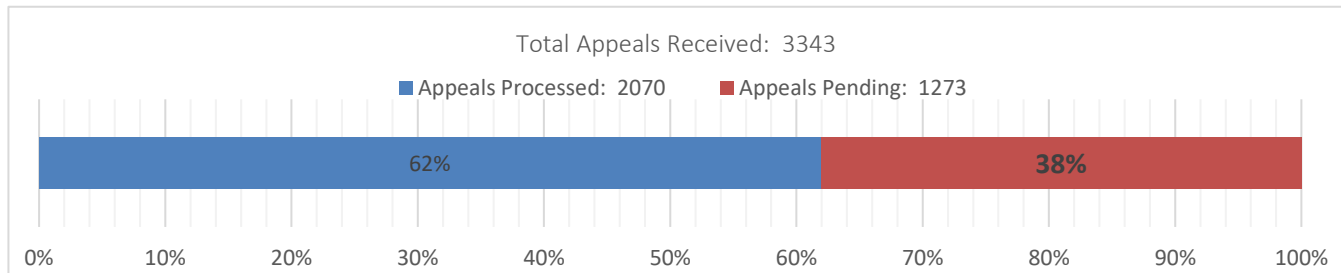
	Current Week	Year to Date
Assessor Recommendation	35	348
Assessor Stipulation	23	146
Hearing Recommendation	282	696
Hearing Stipulation	0	0
CRE Exemptions	22	54
Withdrawn/Dismissed	84	380
<b>TOTAL APPEALS</b>	<b>446</b>	<b>1624</b>

### ACTION SUMMARY

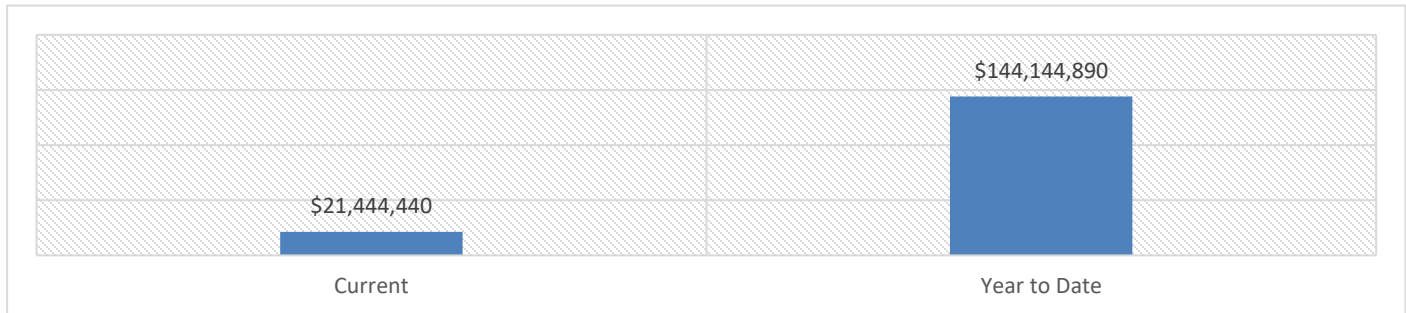


	Current Week	Year to Date
Adjusted	137	745
Denied	225	499
Withdrawn	82	90
Dismissed	2	290
<b>TOTAL APPEALS</b>	<b>446</b>	<b>1624</b>

## CURRENT STATUS



## TOTAL MARKET VALUE CHANGED



## NOTES

Data is as of: February 15, 2023 - 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

### MARKET VALUE CHANGES > +/- \$250,000

Parcel	Owner Name	Location Address	Assessor Property Type	Approval Basis	Sum Current Full Market Value	Sum Proposed Full Market Value	Amount Changed	% Changed
27-12-253-007-0000	SANDY PARK COMMON LLC; 63%	9785 S MONROE ST	566 - Office	S - Assessor Stipulation	\$ 22,041,600	\$ 16,920,000	\$ (5,121,600)	-23%
22-08-230-007-0000	SSSHT PROPCO 1245 E MURAY	1245 E MURRAY HOLLADAY RD	576 - Retirement Home	S - Assessor Stipulation	\$ 16,979,680	\$ 15,000,000	\$ (1,979,680)	-12%
28-18-327-001-0000	WINTERFELL SOUTH TOWNE	310 E 10600 S	576 - Retirement Home	S - Assessor Stipulation	\$ 15,673,880	\$ 13,909,700	\$ (1,764,180)	-11%
21-15-176-034-0000	TPP 217 TAYLORSVILLE, LLC	5670 S REDWOOD RD	582 - Community Mall	U - Hearing Recommendation	\$ 23,592,200	\$ 22,155,000	\$ (1,437,200)	-6%
26-03-300-007-0000	S A MCDUGAL LLC	9305 S UONE ELEVEN HWY	812 - Agri- Prod Grain	U - Hearing Recommendation	\$ 8,232,000	\$ 7,056,000	\$ (1,176,000)	-14%
22-14-326-015-0000	HARPER, RULON J &	6085 S TOLCATE WOODS LN	111 - Single Family Res.	C - Assessor Recommendation	\$ 5,745,090	\$ 4,703,500	\$ (1,041,590)	-18%
16-20-276-065-0000	SUGARHOUSE PROPERTY LLC	1260 E STRINGHAM AVE	566 - Office	U - Hearing Recommendation	\$ 47,628,600	\$ 46,710,700	\$ (917,900)	-2%
14-23-126-022-0000	SAGE HILL INDUSTRIAL PARK,	6051 W UTWO O ONE HWY	902 - Vacant Lot - Ind	S - Assessor Stipulation	\$ 898,400	\$ 327,300	\$ (571,100)	-64%
21-15-151-033-0000	TPP 217 TAYLORSVILLE, LLC	5770 S REDWOOD RD	573 - Restaurant	U - Hearing Recommendation	\$ 2,038,900	\$ 1,543,600	\$ (495,300)	-24%
26-03-351-002-0000	GKM FAMILY, LLC; ET AL	9303 S UONE ELEVEN HWY	812 - Agri- Prod Grain	U - Hearing Recommendation	\$ 3,763,200	\$ 3,292,800	\$ (470,400)	-13%
22-32-226-016-0000	HIGH POINT SHOPPING CENTER	7850 S 1300 E	559 - Market	S - Assessor Stipulation	\$ 4,947,500	\$ 4,539,700	\$ (407,800)	-8%
22-27-480-040-0000	BANGALANDCREEK LLC	2578 E BENGAL BLVD	573 - Restaurant	S - Assessor Stipulation	\$ 1,400,400	\$ 995,200	\$ (405,200)	-29%
21-27-453-030-0000	UI DEVELOPMENT, LC	7733 S REDWOOD RD	575 - Retail Store	S - Assessor Stipulation	\$ 1,733,300	\$ 1,375,000	\$ (358,300)	-21%
15-22-202-014-0000	JDF LIMITED PARTNERSHIP	1515 W 2200 S	552 - Ind - RE	S - Assessor Stipulation	\$ 2,656,100	\$ 2,303,400	\$ (352,700)	-13%
33-01-252-009-0000	DRAPER HOTEL PARTNERS, LLC	13711 S 200 W	548 - Hotel - Limited	S - Assessor Stipulation	\$ 8,948,700	\$ 8,629,900	\$ (318,800)	-4%
28-22-301-039-0000	CORNELIUS, ADAM M; JT	2003 E STONECROFT WY	111 - Single Family Res.	S - Assessor Stipulation	\$ 1,213,000	\$ 955,700	\$ (257,300)	-21%

Total Parcels: 16

Parcels with Greenbelt exemptions:

26-03-300-007\*

26-03-351-002\*

\* Taxable market values were unchanged