

**BOARD OF EQUALIZATION MEETING
TUESDAY FEBRUARY 5, 2019
3:45 PM
COUNCIL CONFERENCE ROOM N2-800**

Reasonable accommodations (including auxiliary communicative aids and services) for individuals with disabilities may be provided upon receipt of a request with three working days notice. For assistance, please call (385) 468-7200; TTY 711
Members of the BOE may participate electronically.

1. Citizen Public Input

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

2. Approval of Assessor and Hearing Officer Recommendations for BOE Appeals

E-111, U-28, H-24, S-22, W-16, Y-4

Count 205

3. Approval of Significant Adjustments

- 14-10-300-011 Mountainview Landfill, Inc 6976 W California Ave
\$3,000,600 to \$681,300 Value Change: \$2,319,300 77% Service Garage S-1
- 21-17-432-021 Summit Life Plan Communities, LLC 6040 S Summit Vista Blvd
\$14,067,300 to \$7,628,800 Value Change: \$6,438,500 46% Vacant Lot-MH S-1
- 21-17-453-013 Summit Life Plan Communities, LLC 6020 S Summit Vista Blvd
\$3,412,300 to \$1,915,400 Value Change: \$1,496,900 44% Vacant Lot-MH S-1
- 21-17-476-001 Summit Life Plan Communities, LLC 6133 S Summit Vista Blvd
\$4,847,800 to \$2,716,400 Value Change: \$2,131,400 44% Vacant Lot-MH S-1
- 22-29-483-051-4002 Ridge Park Partners, LLC 7601 S Union Park Ave
\$21,872,200 to \$36,852,400 Value Change: \$14,980,200 68% Unit Apts S-1
- 27-12-326-024 Pheasant Hollow Business Park, LLC 9903 S Jordan Gateway
\$10,201,400 to \$8,101,700 Value Change: \$2,099,700 21% Flex H-1

Count 6

4. BOE 2018 Late Appeals

See attached list for Parcel #'s and Names

Action Requested: Approve attached recommendations

5. Exempt Property – New Applications

See attached list for Parcel #'s and explanations.

Action Requested: Approve attached List

6. Personal Property

Oriental Food Market #042853 Tax Years 2016-2018

Action Requested: Approve attached Stipulation & Agreement

Possible Closed Session Discussion of Commercial Information pursuant to
Section 59-1-404, 52-4-5 and State Tax Commission Rule R861-1A-37.
Attachments available upon request

2018 Board of Equalization Late Appeals

15-21-254-015	Montenegro, Jorge	
16-11-152-046	Stohl, John & Lana	
16-21-378-025	Cannon, Floyd	
22-03-153-001	Michini, Albert	
22-08-127-001	Bapp 180811, LC	
22-15-329-026	Paul, Charles Randall	
22-17-303-057	M&M Family Trust	
26-17-101-007	Hardware Line & Glass, LLC	
28-31-457-002	Krueger Family Trust	
28-33-376-005	Carn, Trudy	
Action Requested: Accept	Count 10	
09-32-362-061	Haarup, Leslie	
09-33-251-017	Smith, John	
14-27-426-026	Morris, Brian	
14-29-104-002	Ham, John Soo	
14-29-104-003	Ham, John Soo	
15-13-234-013	Venizelos, George	
15-23-426-001	Waveman, LLC	
15-23-426-002	Waveman, LLC	
15-27-378-007	West American Finance	
15-30-176-062	Ham, John Soo	
16-30-357-007	Mazkim 3, LLC	
16-34-126-031	Baldwin Building, LC	
17-36-200-016-2002	Parker, Thomas	
18-28-151-005	Tempest, Ann	
18-28-226-002	Ajioka, Richard	
18-28-427-003	Elsie Erickson Cabin	
20-12-201-011	T&C Property Holding, LLC	
21-01-205-010	Arrowhead Capital Corp.	
21-01-205-018	Arrowhead Capital Corp.	
21-05-129-008	Hatch, Leona	
21-08-407-002	Huddleston, Thomas	
21-10-251-001	Wybo Corporation	
21-11-206-021	Stump, Maria	
21-23-454-008	Madison, Robert	
22-05-181-017	DocProperties, LLC	
22-06-231-057	Jean, Yves	
22-31-481-008	Crocker, Vicki	
27-03-176-035	Redwood Medical Investors, LLC	
27-03-178-078	OCC, LLC	
27-03-178-100	OCC, LLC	
27-10-152-027	Bingham, Rachelle	
27-23-129-007	The Lionel J. Baur Trust	
28-10-327-017	Pulvirenti, Douglas	
28-14-177-009-4001	Dimple Dell Farms, LLC	
28-14-177-010 & 011	Dimple Dell Farms, LLC	
28-28-476-019	Bogaardt, John	
28-30-326-027	Early Holdings, LLC	
28-32-276-036	Woodward, Randy	
28-32-278-004	Holmberg, Trent	
28-32-402-026	Peterson, Bret	
28-33-406-002	Bone, Bryan	
28-33-455-003	Baxter, Robert	
34-04-256-017	Hagen, Sean	
Action Requested: Deny – Issue Jurisdictional Intent	Count 44	

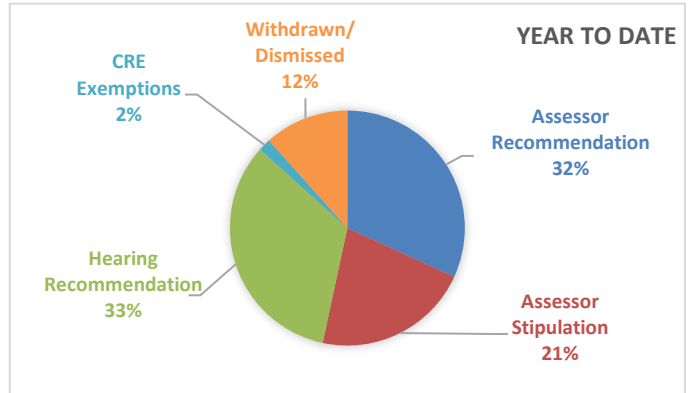
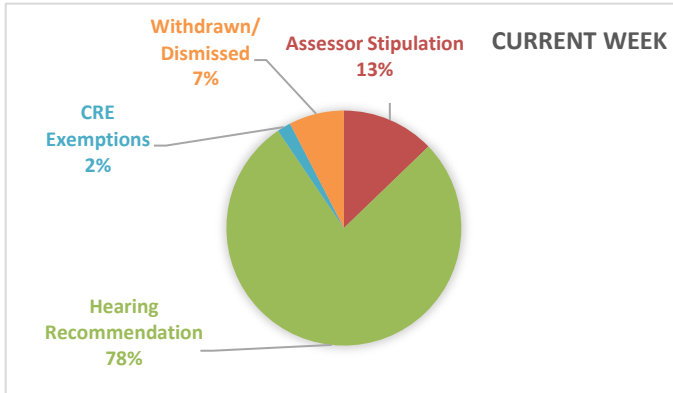


2018 Board of Equalization

Weekly Report

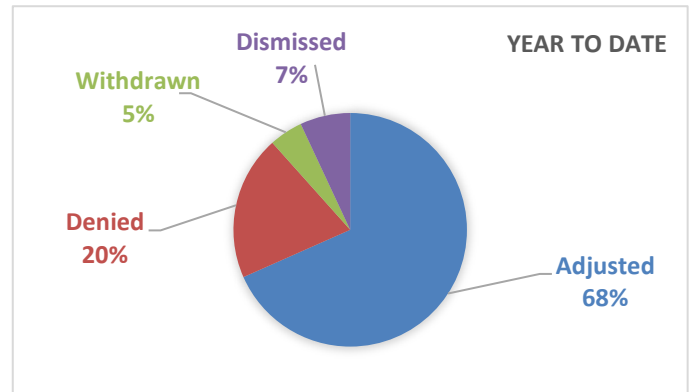
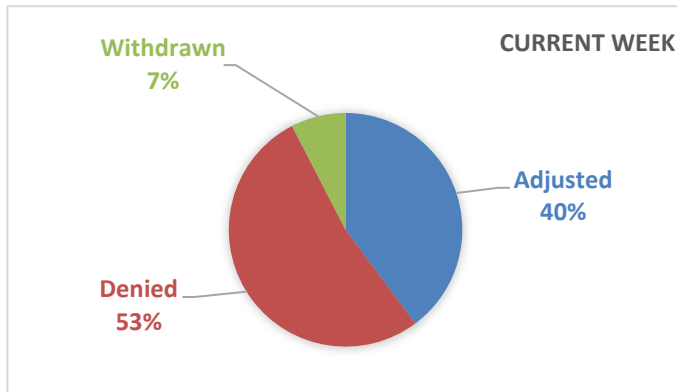
Tuesday, February 05, 2019

RECOMMENDATION SUMMARY



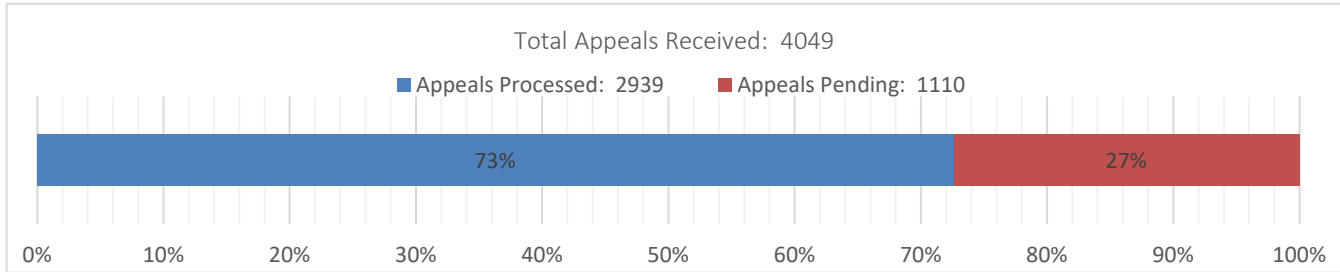
	Current Week	Year to Date
Assessor Recommendation	0	868
Assessor Stipulation	27	588
Hearing Recommendation	164	908
Hearing Stipulation	0	0
CRE Exemptions	4	47
Withdrawn/Dismissed	16	317
TOTAL APPEALS	211	2728

ACTION SUMMARY

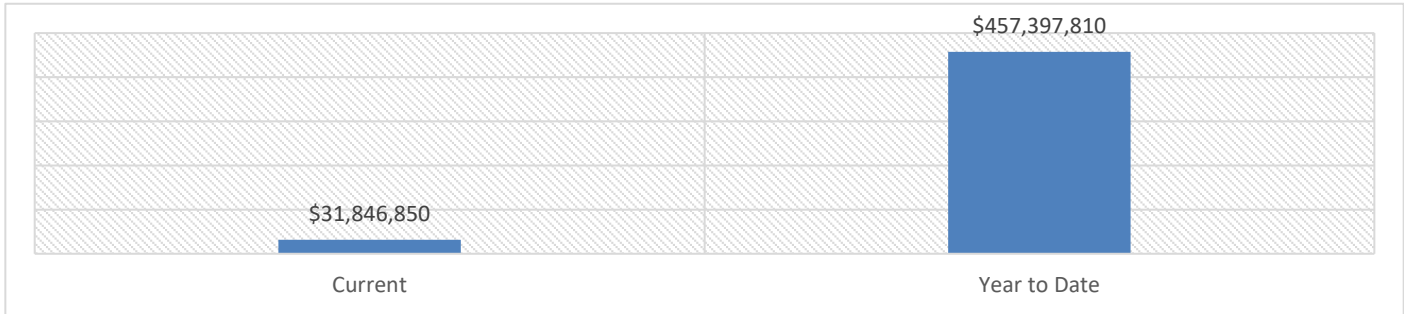


	Current Week	Year to Date
Adjusted	84	1865
Denied	111	546
Withdrawn	16	127
Dismissed	0	190
TOTAL APPEALS	211	2728

CURRENT STATUS



TOTAL MARKET VALUE CHANGED



NOTES

Data is as of: January 30, 2019 - 21:10:56

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

Parcel	Owner Name	Address	Assessor Property Type	Approval Basis	Sum Current Value	Sum Proposed Value	Amount Changed	% Changed
21-17-432-021-0000	SUMMIT LIFE PLAN COMMUNITIES	6040 S SUMMIT VISTA BLVD	903 - Vacant Lot - MH	S - Assessor Stipulation	\$ 14,067,300	\$ 7,628,800	\$ (6,438,500)	-46%
08-34-303-022-0000	NEVINS/ADAMS-40 LP	1876 W NORTHTEMPLE ST	199 - 99+ Unit Apt	S - Assessor Stipulation	\$ 60,131,700	\$ 55,060,000	\$ (5,071,700)	-8%
27-13-376-014-0000	STERLING VILLAGE PARTNERS, LLC	11065 S STERLING VIEW DR	199 - 99+ Unit Apt	H - Hearing Recommendation	\$ 63,921,500	\$ 60,436,400	\$ (3,485,100)	-5%
21-33-377-010-0000	CASCADE SPRINGS LTD	2812 W HAUN DR	199 - 99+ Unit Apt	H - Hearing Recommendation	\$ 31,470,500	\$ 28,432,300	\$ (3,038,200)	-10%
22-05-377-023-0000	CW COTTONWOOD APARTMENTS, LL	974 E OLYMPUS PARK DR	199 - 99+ Unit Apt	S - Assessor Stipulation	\$ 36,935,700	\$ 34,000,000	\$ (2,935,700)	-8%
22-29-483-051-4001	RIDGE PARK PARTNERS, LLC	7601 S UNION PARK AVE	199 - 99+ Unit Apt	S - Assessor Stipulation	\$ 39,749,400	\$ 36,852,400	\$ (2,897,000)	-7%
15-01-227-049-0000	NELSON FAMILY ENTERPRISES,	75 S WESTTEMPLE ST	549 - Hotel	S - Assessor Stipulation	\$ 64,182,700	\$ 61,580,000	\$ (2,602,700)	-4%
14-10-300-011-0000	MOUNTAINVIEW LANDFILL INC	6976 W CALIFORNIA AVE	537 - Service Garage	S - Assessor Stipulation	\$ 3,000,600	\$ 681,300	\$ (2,319,300)	-77%
21-17-476-001-0000	SUMMIT LIFE PLAN COMMUNITIES	6133 S SUMMIT VISTA BLVD	903 - Vacant Lot - MH	S - Assessor Stipulation	\$ 4,847,800	\$ 2,716,400	\$ (2,131,400)	-44%
27-12-326-024-0000	PHEASANT HOLLOW BUSINESS PARK	9903 S JORDAN GATEWAY	558 - Flex	H - Hearing Recommendation	\$ 10,201,400	\$ 8,101,700	\$ (2,099,700)	-21%
27-12-302-001-0000	PHEASANT HOLLOW BUSINESS PARK	9876 S JORDAN GATEWAY	558 - Flex	H - Hearing Recommendation	\$ 10,525,300	\$ 8,538,200	\$ (1,987,100)	-19%
21-17-453-013-0000	SUMMIT LIFE PLAN COMMUNITIES	6020 S SUMMIT VISTA BLVD	903 - Vacant Lot - MH	S - Assessor Stipulation	\$ 3,412,300	\$ 1,915,400	\$ (1,496,900)	-44%
16-06-202-018-0000	BAY PACIFIC EAST SOUTH	420 E SOUTHTEMPLE ST	566 - Office	S - Assessor Stipulation	\$ 17,583,600	\$ 16,099,500	\$ (1,484,100)	-8%
21-17-457-001-0000	SUMMIT LIFE PLAN COMMUNITIES	3455 W 6135 S	903 - Vacant Lot - MH	S - Assessor Stipulation	\$ 1,666,400	\$ 902,900	\$ (763,500)	-46%
16-06-326-015-0000	LIBRARY SQUARE CENTRE, LLC	231 E 400 S	566 - Office	H - Hearing Recommendation	\$ 4,543,400	\$ 3,783,300	\$ (760,100)	-17%
28-29-401-014-0000	HIDDEN VALLEY, LLC	1111 E DRAPER PKWY	566 - Office	H - Hearing Recommendation	\$ 5,831,000	\$ 5,280,600	\$ (550,400)	-9%
15-13-326-061-0000	PI MARKETPLACE LLC	1872 S 300 W	585 - Strip Center	S - Assessor Stipulation	\$ 4,786,200	\$ 4,299,200	\$ (487,000)	-10%
27-19-154-026-0000	VP DAYBREAK SODA ROW, LLC	11274 S KESTREL RISE RD	585 - Strip Center	S - Assessor Stipulation	\$ 4,634,900	\$ 4,196,400	\$ (438,500)	-9%
16-06-356-001-0000	TRIA, LLC	601 S STATE ST	575 - Retail Store	H - Hearing Recommendation	\$ 1,481,200	\$ 1,050,200	\$ (431,000)	-29%
15-36-376-023-0000	ALDER DEVELOPMENT CO, LTD &	3929-3945 S 500 W	590 - Office / Warehouse	H - Hearing Recommendation	\$ 1,775,100	\$ 1,400,800	\$ (374,300)	-21%
21-17-401-002-0000	SUMMIT LIFE PLAN COMMUNITIES	6020 S SUMMIT VISTA BLVD	903 - Vacant Lot - MH	S - Assessor Stipulation	\$ 6,961,400	\$ 6,623,200	\$ (338,200)	-5%
15-16-426-007-0000	CLH UTAH, LLC	1795 S FREMONT DR	550 - Ind - Light - Mfg	S - Assessor Stipulation	\$ 4,092,700	\$ 3,774,000	\$ (318,700)	-8%
15-13-326-058-0000	PI MARKETPLACE LLC	1846 S 300 W	585 - Strip Center	S - Assessor Stipulation	\$ 4,594,400	\$ 4,282,900	\$ (311,500)	-7%
22-10-355-045-0000	REYNOLDS, MICHELLE J &	2115 E WALKER LN	103 - Res-Obsolesced Value	U - Hearing Recommendation	\$ 5,791,490	\$ 5,490,800	\$ (300,690)	-5%
28-33-457-009-0000	MARILUCH, MARK &	13373 S AINTREE AVE	111 - Single Family Res.	U - Hearing Recommendation	\$ 1,245,000	\$ 967,000	\$ (278,000)	-22%
22-15-251-024-0000	ISLAND IN THE SUN	2354 E COTTONWOOD LN	111 - Single Family Res.	H - Hearing Recommendation	\$ 2,114,590	\$ 1,850,000	\$ (264,590)	-13%
22-15-252-039-0000	MELBY, KENNETH O, II; TR	2466 E WALKER LN	111 - Single Family Res.	U - Hearing Recommendation	\$ 3,532,390	\$ 3,271,700	\$ (260,690)	-7%
27-32-202-001-0000	OQUIRRH SHADOWS OFFICES LLC	3409 W 12600 S	560 - Medical Office	H - Hearing Recommendation	\$ 3,155,700	\$ 2,898,300	\$ (257,400)	-8%
16-05-143-040-0000	JACOBSON, JULIE &	88 S 900 E # 401	116 - Condo Unit	U - Hearing Recommendation	\$ 1,282,100	\$ 1,025,800	\$ (256,300)	-20%
22-29-483-051-4002	RIDGE PARK PARTNERS, LLC	7601 S UNION PARK AVE	199 - 99+ Unit Apt	S - Assessor Stipulation	\$ 21,872,200	\$ 36,852,400	\$ 14,980,200	68%