

**Salt Lake County
Board of Equalization Meeting**

Tuesday, January 25, 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=e941039916af990c9f020831a44ed2a2f>

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 11, 2022
3. **Approval of Assessor and Hearing Officer Recommendations**
 - 3.1 **BoE Appeals**
 - E-111 Hearing Officer recommendation to Deny
 - J-20 Dismissal for lack of evidence
 - W-15 Withdrawn by appellant
 - S-13 Assessor Stipulation
 - C-11 Assessor recommendation to Adjust
 - U-8 Hearing Officer recommendation to Adjust using Assessor's recommended value
 - H-1 Hearing Officer recommendation to Adjust

Count 179
 - 3.2 **BoE Appeal with Tax Relief**
 - U-1 Hearing Officer recommendation to Adjust using Assessor's recommended value

Count 1 (See attached sheet)
4. **Approval of Significant Adjustments**
 - 15-30-126-014 Stonebridge Holdings III, LLC 2783 S Leadership Ct
\$15,414,700 to \$11,502,800 Value Change: \$3,911,900 25% change Office S-1
 - 21-15-151-032 SFP 24 Hour Taylorsville, LLC 5766 S 1900 W
\$5,293,600 to \$4,247,300 Value Change: \$1,046,300 20% change Health Club U-1
 - 22-08-204-003 Havenwood Associates, LLC 4804 S 1140 E
\$13,796,000 to \$9,148,600 Value Change: \$4,647,400 34% change Apt. Units H-1
 - 22-15-276-039 Magic and Wonder, LLC 2520 E Walker Lane
\$10,369,190 to \$7,964,200 Value Change: \$2,404,990 23% change Residential Multi C-1

Count 4
5. **Exempt Property – New Applications**
See attached list for Parcel/Acct. #'s and explanations.
Y-1 Exemption granted or Property Sold
Action Requested: Approve attached list – Count 1
6. **Greenbelt BoE rollback appeal**
27-04-151-022 Sherri, Dehunin TC #8393
Action Requested: Approve Withdrawal
7. **Personal Property Appeals – See attached paperwork**
BREIT Rex Owner, LLC - Tax Year 2021, SLC 130 West Owner, LLC - Tax Year 2021
SLC 140 South Owner, LLC - Tax Year 2021, SLC 345 West Owner, LLC - Tax Year 2021
Action Requested: Approve recommendations to Deny

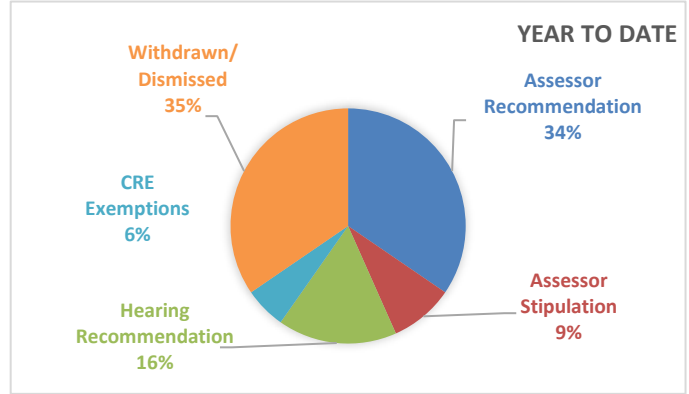
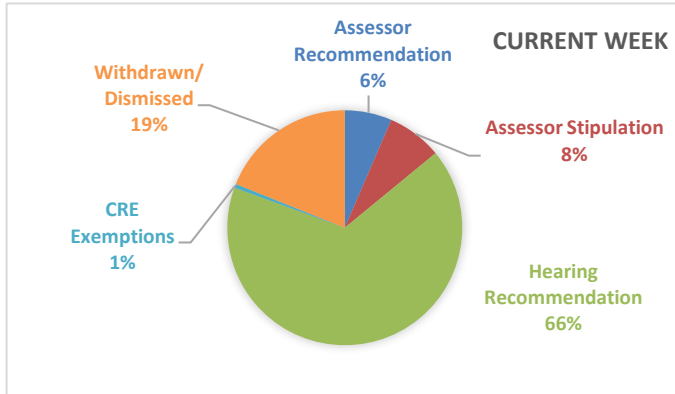


2021 Board of Equalization

Weekly Report

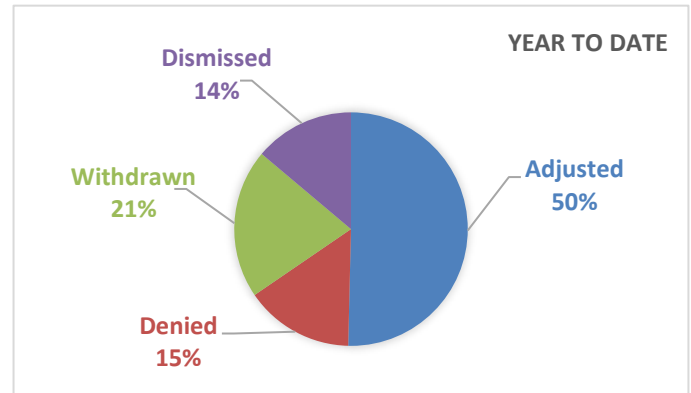
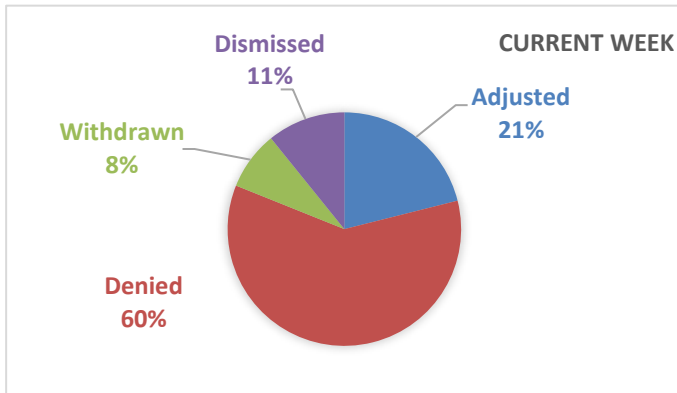
Tuesday, January 25, 2022

RECOMMENDATION SUMMARY



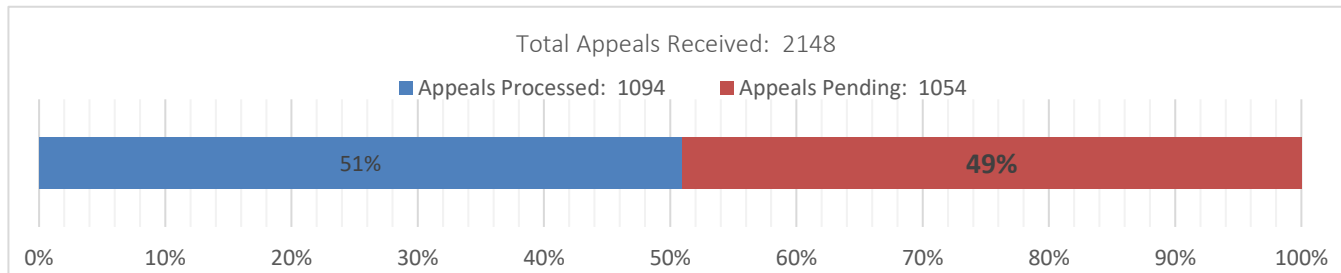
	Current Week	Year to Date
Assessor Recommendation	12	314
Assessor Stipulation	14	80
Hearing Recommendation	123	149
Hearing Stipulation	0	0
CRE Exemptions	1	52
Withdrawn/Dismissed	35	314
TOTAL APPEALS	185	909

ACTION SUMMARY

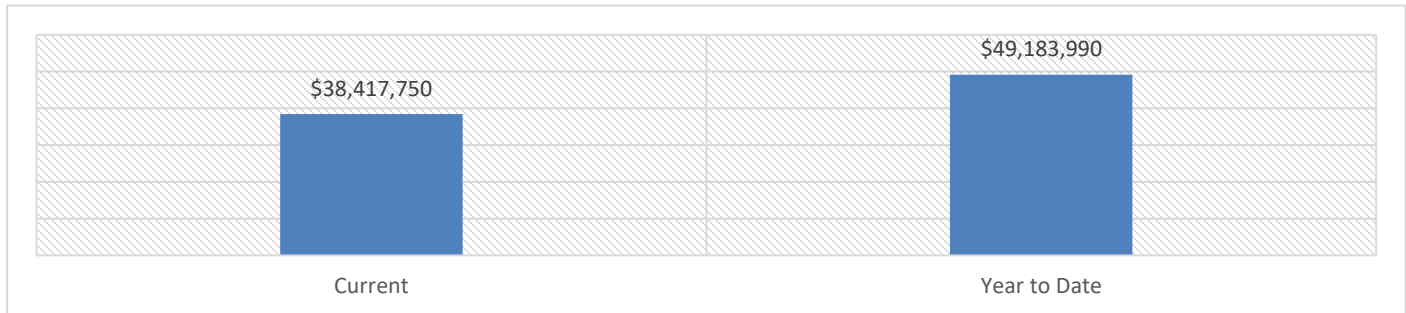


	Current Week	Year to Date
Adjusted	39	458
Denied	111	137
Withdrawn	15	188
Dismissed	20	126
TOTAL APPEALS	185	909

CURRENT STATUS



TOTAL MARKET VALUE CHANGED



NOTES

Data is as of: January 19, 2022 - 21:30:35

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
22-23-151-030-0000	CORNERSTONE TITLE HOLDER, LLC	2750 E COTTONWOOD PKWY	566 - Office	U - Hearing Recommendation	\$ 99,978,200	\$ 89,804,500	\$ (10,173,700)	-10%
14-22-400-008-0000	NATOMAS MEADOWS, LLC	6751 W UTWO O ONE HWY	592 - Distribution Whse	S - Assessor Stipulation	\$ 81,609,300	\$ 74,609,300	\$ (7,000,000)	-9%
16-03-400-004-2005	WATSON LABORATORIES	579 S CHIPETA WY	566 - Office	U - Hearing Recommendation	\$ 45,823,600	\$ 40,372,900	\$ (5,450,700)	-12%
22-08-204-003-0000	HAVENWOOD ASSOCIATES LLC	4804 S 1140 E	120 - 20-49 Unit Apt	H - Hearing Recommendation	\$ 13,796,000	\$ 9,148,600	\$ (4,647,400)	-34%
15-30-126-014-0000	LAKE PARK QOZ BUSINESS, LLC	2783 S LEADERSHIP CT	566 - Office	S - Assessor Stipulation	\$ 15,414,700	\$ 11,502,800	\$ (3,911,900)	-25%
22-15-276-039-0000	MAGIC AND WONDER, LLC	2520 E WALKER LN	997 - Residential - Multi	C - Assessor Recommendation	\$ 10,369,190	\$ 7,964,200	\$ (2,404,990)	-23%
21-15-151-032-0000	SFP 24 HOUR TAYLORSVILLE, LLC	5766 S 1900 W	553 - Health Club	U - Hearing Recommendation	\$ 5,293,600	\$ 4,247,300	\$ (1,046,300)	-20%
16-03-300-002-2020	RESEARCH PARK ASSOCAITES INC	421 S WAKARA WY	566 - Office	S - Assessor Stipulation	\$ 9,855,100	\$ 9,015,400	\$ (839,700)	-9%
27-13-177-012-0000	106TH SOUTH BUSINESS PARK	10421 S JORDAN GATEWAY	566 - Office	U - Hearing Recommendation	\$ 13,220,900	\$ 12,393,000	\$ (827,900)	-6%
16-03-400-004-2004	THERA TECH	575 S CHIPETA WY	566 - Office	U - Hearing Recommendation	\$ 20,647,400	\$ 20,361,600	\$ (285,800)	-1%
28-12-251-007-0000	TILLOTSON, DEREK	3981 E ALPINE VALLEY CIR	111 - Single Family Res.	C - Assessor Recommendation	\$ 1,264,600	\$ 1,005,800	\$ (258,800)	-20%

Total Parcels: 11

Parcel with Greenbelt exemption:

22-15-276-039 value subject to tax was changed