

**Salt Lake County  
Board of Equalization Meeting**

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**Tuesday, January 31, 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/r81054f4dd45fd922465c07e48e30d7b6>

**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 3, 2023

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

- 3.1 **BoE Appeals**

Presenter: Brad Neff, Tax Administrator

E-220 Hearing Officer recommendation to Deny

U-52 Hearing Officer recommendation to Adjust using Assessor's recommended value

C-35 Assessor recommendation to Adjust

S-34 Assessor Stipulation

W-12 Withdrawn by appellant

L-10 Dismissal for failure to meet late-appeal guidelines

J-2 Dismissal for lack of evidence

H-1 Hearing Officer recommendation to Adjust

**Count 366**

- 3.2 **BoE Appeals with Tax Relief**

Presenter: Brad Neff, Tax Administrator

S-2 Assessor Stipulation

**Count 2 (See attached sheet)**

4. **Approval of Significant Adjustment**

Presenter: Brad Neff, Tax Administrator

- 14-12-300-004 Property Reserve, Inc 1164-1180 S 4800 W  
\$45,776,980 to \$27,846,000 Value Change: \$17,930,980 39% change Res. Improv. on Comm. S-1

**Count 1**

5. **Exempt Property Recommendations**

Presenter: Chris Harding, Auditor

See attached list for Parcel #'s and explanations.

Y-1 Reinstate exemption

Y-1 Remove exemption – Property Sold

Y-3 Clerical corrections to exemptions in tax system

Y-1 Orrin G. Hatch Foundation STC Stipulation

**Action Requested: Approve attached list**

6. **Next scheduled BoE meeting – February 21, 2023**

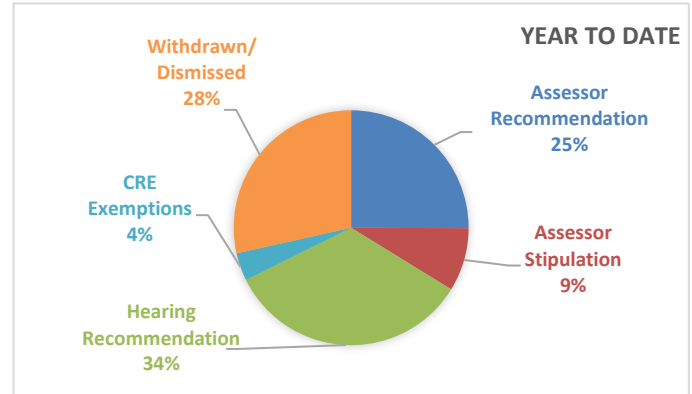
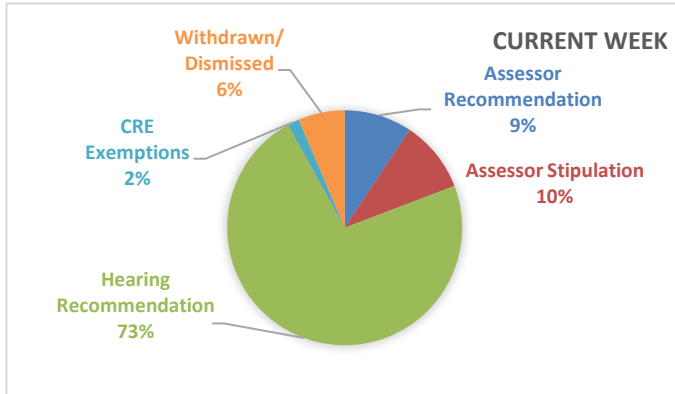


# 2022 Board of Equalization

## Weekly Report

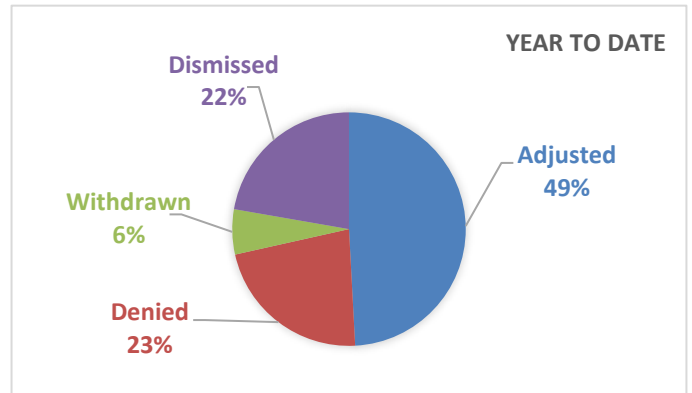
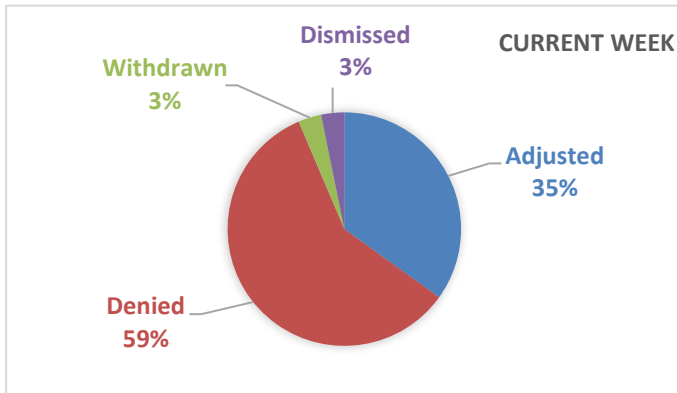
Tuesday, January 31, 2023

### RECOMMENDATION SUMMARY



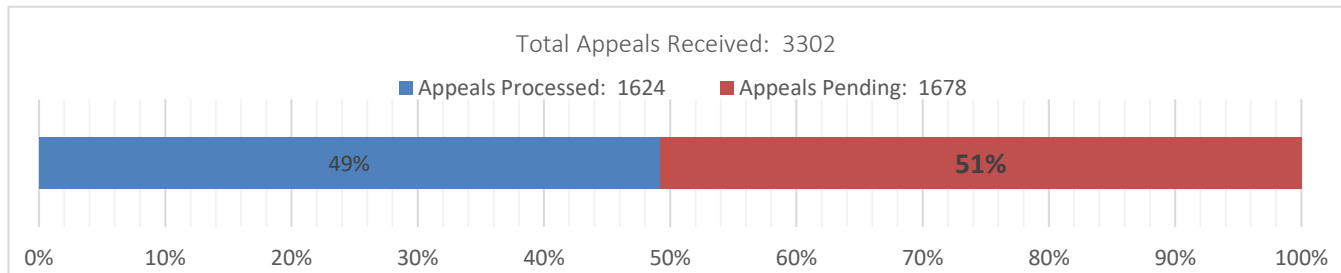
	Current Week	Year to Date
Assessor Recommendation	35	313
Assessor Stipulation	37	109
Hearing Recommendation	273	423
Hearing Stipulation	0	0
CRE Exemptions	6	48
Withdrawn/Dismissed	24	356
<b>TOTAL APPEALS</b>	<b>375</b>	<b>1249</b>

### ACTION SUMMARY

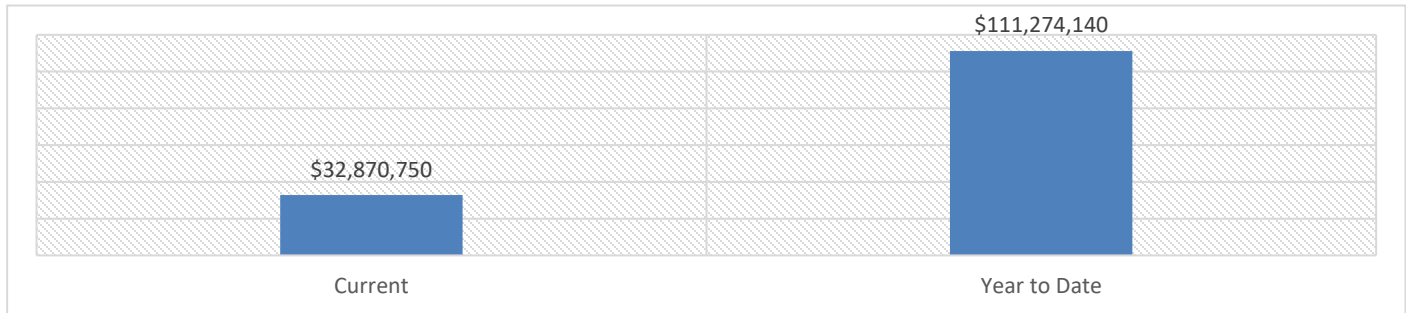


	Current Week	Year to Date
Adjusted	131	614
Denied	220	279
Withdrawn	12	78
Dismissed	12	278
<b>TOTAL APPEALS</b>	<b>375</b>	<b>1249</b>

## CURRENT STATUS



## TOTAL MARKET VALUE CHANGED



## NOTES

Data is as of: January 25, 2023 - 21:30:36

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
14-12-300-004-0000	PROPERTY RESERVE, INC	1164-1180 S 4800 W	511 - Res Impr On Comm	S - Assessor Stipulation	\$ 45,776,980	\$ 27,846,000	\$ (17,930,980)	-39%
15-01-327-006-0000	RH CITYMARK D360 OWNER, LLC	341 S RIO GRANDE ST	199 - 99+ Unit Apt	H - Hearing Recommendation	\$ 45,844,500	\$ 42,500,000	\$ (3,344,500)	-7%
22-08-204-003-0000	HAVENWOOD ASSOCIATES LLC	4804 S 1140 E	120 - 20-49 Unit Apt	S - Assessor Stipulation	\$ 13,693,800	\$ 12,057,900	\$ (1,635,900)	-12%
09-30-201-030-0000	COTTAM, DANIEL M; JT	1024 N EASTCAPITOL BLVD	111 - Single Family Res.	S - Assessor Stipulation	\$ 1,761,690	\$ 880,300	\$ (881,390)	-50%
15-25-201-015-4001	JOE DOCTORMAN & SON LLC	2870 S 300 W	590 - Office / Warehouse	U - Hearing Recommendation	\$ 3,081,500	\$ 2,318,400	\$ (763,100)	-25%
14-23-301-001-0000	201 MOUNTAIN VIEW PARK OWNERS	6306 W BEAGLEY RD	902 - Vacant Lot - Ind	S - Assessor Stipulation	\$ 1,341,600	\$ 651,600	\$ (690,000)	-51%
27-28-452-033-0000	JUMAMA PROPERTIES & LEASING,	2514 W 12600 S	575 - Retail Store	U - Hearing Recommendation	\$ 3,766,100	\$ 3,077,600	\$ (688,500)	-18%
27-31-302-001-0000	SUBURBAN LAND RESERVE INC	4668 W TINGEY PKWY	905 - Vacant Land - Comm	S - Assessor Stipulation	\$ 4,181,800	\$ 3,686,400	\$ (495,400)	-12%
28-32-202-001-0000	BESEISO, SAMUEL; JT	12664 S CARRAWAY LN	111 - Single Family Res.	S - Assessor Stipulation	\$ 1,697,000	\$ 1,290,400	\$ (406,600)	-24%
22-15-378-026-0000	CURTIS, AMY V &	6177 S VERNESSE CV	103 - Res-Obsolesced Value	U - Hearing Recommendation	\$ 3,168,700	\$ 2,816,300	\$ (352,400)	-11%
15-10-327-010-0000	SNOW PINE INVESTMENT COMPANY,	1845 W 1040 S	558 - Flex	U - Hearing Recommendation	\$ 18,229,000	\$ 17,887,000	\$ (342,000)	-2%
15-23-176-010-0000	JMK LIMITED PARTNERSHIP	2249 S 1070 W	552 - Ind - RE	S - Assessor Stipulation	\$ 10,834,700	\$ 10,506,100	\$ (328,600)	-3%
16-05-128-019-0000	MURDOCK & MURDOCK LLC	975 E 100 S	506 - Office Conversion	S - Assessor Stipulation	\$ 705,400	\$ 1,089,200	\$ 383,800	54%

Total Parcels: 13

Parcel with Greenbelt exemption:

14-12-300-004 Taxable Market Value was unchanged