

**BOARD OF EQUALIZATION MEETING
TUESDAY FEBRUARY 23, 2021
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.
The Salt Lake County Government Center is currently closed to the public.
A live stream of the meeting will be available at [facebook.com/SLCoCouncil/](https://www.facebook.com/SLCoCouncil/).
For public comment, instructions on how to join this BoE meeting can be found on the COW/Council agendas.

- 1. Citizen Public Input**
(Comments are limited to 3 minutes unless otherwise approved by the Council).
- 2. Approval of acceptance of Late Appeals – Count 18**
- 3. Approval of Assessor and Hearing Officer Recommendations**
 - 3.1 BoE Appeals**
 - E-133 Hearing Officer recommendation to Deny
 - C-63 Assessor recommendation to Adjust
 - S-40 Assessor Stipulation
 - U-29 Hearing Officer recommendation to Adjust using Assessor’s recommended value
 - H-25 Hearing Officer recommendation to Adjust
 - W-12 Withdrawn by appellant
 - L-10 Dismissal for failure to meet late appeal guidelines
 - J-1 Dismissal for lack of evidence**Count 313**
 - 3.2 BoE Appeal with Tax Relief**
 - C-1 Assessor recommendation to Adjust**Count 1 (See attached sheet)**
- 4. Approval of Significant Adjustments**
 - 21-05-126-015 HCPI/UTAH, LLC 3725-3755 W 4100 S
\$28,100,400 to \$13,808,100 Value Change: \$14,292,300 51% change Medical Office U-1
 - 21-25-482-211 Station at Midvale, LLC 7690 S Center Square
\$15,058,800 to \$9,234,000 Value Change: \$5,824,800 39% change Low Income Housing C-1
 - 34-06-301-010 LD Bowerman Investments, LLC 98 E 13800 S
\$6,928,000 to \$5,330,000 Value Change: \$1,598,000 23% change Auto Dealership S-1**Count 3**
- 5. Exempt Property – New Applications**

See attached list for Parcel #'s and explanations.

 - Y-3 Exemption granted or Property Sold**Action Requested: Approve attached list – Count 3**

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

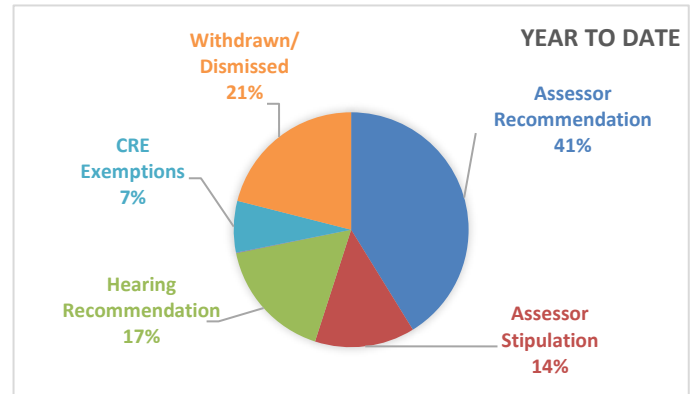
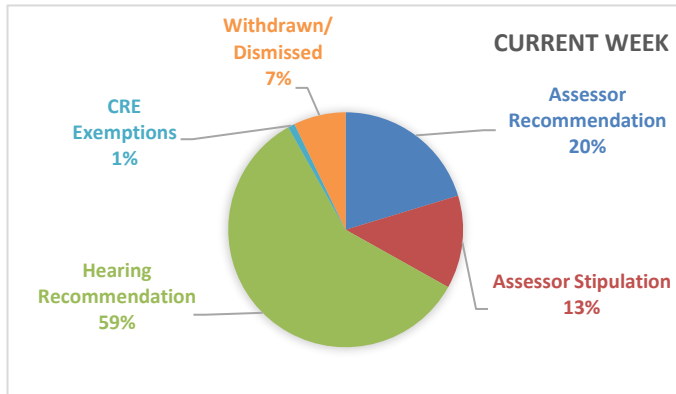


2020 Board of Equalization

Weekly Report

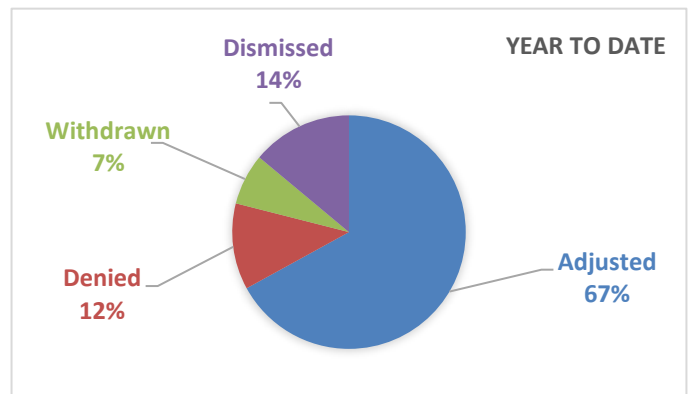
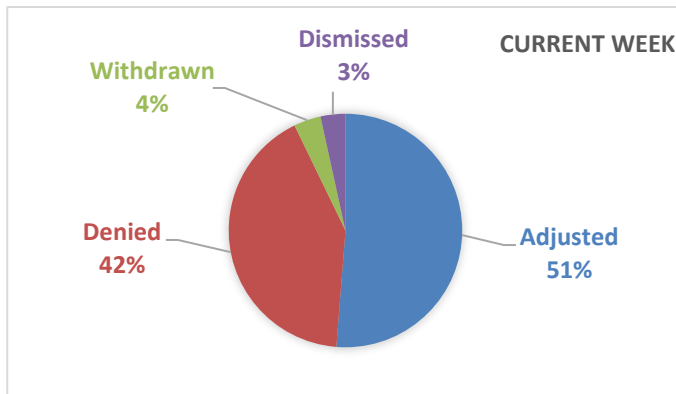
Tuesday, February 23, 2021

RECOMMENDATION SUMMARY



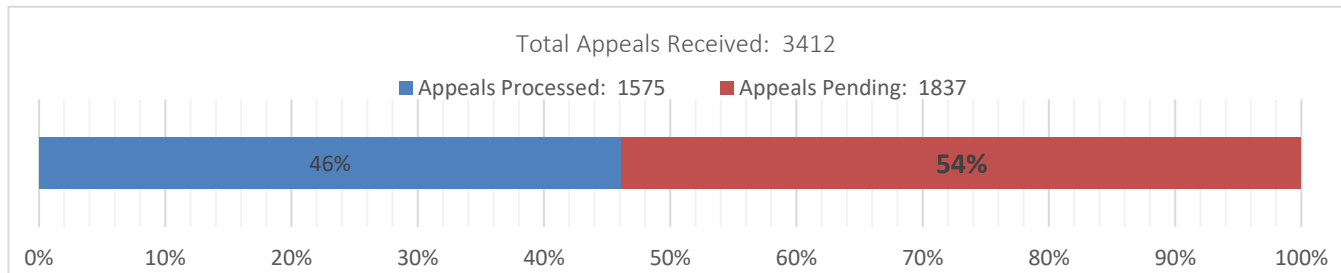
	Current Week	Year to Date
Assessor Recommendation	65	517
Assessor Stipulation	41	173
Hearing Recommendation	188	211
Hearing Stipulation	0	1
CRE Exemptions	3	89
Withdrawn/Dismissed	23	264
TOTAL APPEALS	320	1255

ACTION SUMMARY

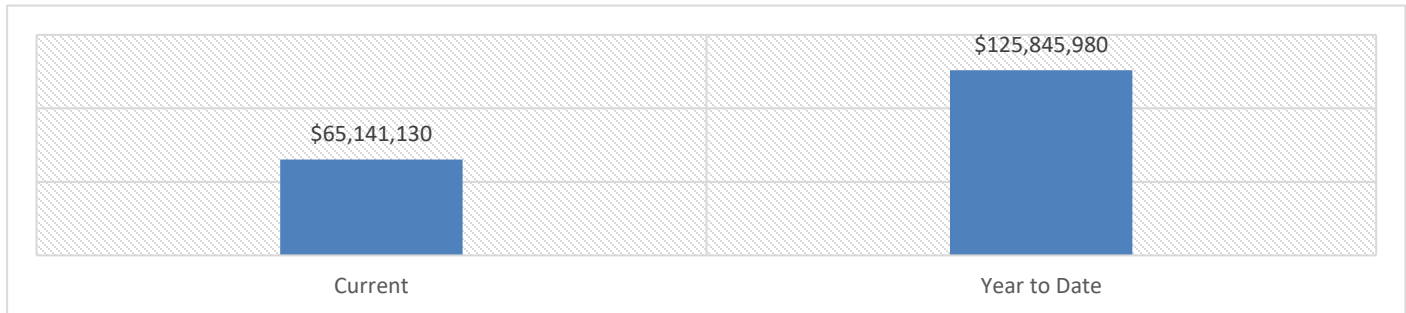


	Current Week	Year to Date
Adjusted	164	841
Denied	133	150
Withdrawn	12	89
Dismissed	11	175
TOTAL APPEALS	320	1255

CURRENT STATUS



TOTAL MARKET VALUE CHANGED



NOTES

Data is as of: February 17, 2021 - 21:30:40

Changes in taxpayer names, property location & mailing addresses are updated by other Salt Lake County offices upon proper filing by taxpayers.

Parcel	Owner Name	Location Address	Assessor Property Type	Approval Basis	Sum Current Market Value	Full Market Value	Sum Proposed Market Value	Full Market Value	Amount Changed	% Changed
21-05-126-015-0000	HCPI/UTAH LLC	3725-3755 W 4100 S	560 - Medical Office	U - Hearing Recommendation	\$ 28,100,400	\$	\$ 13,808,100	\$	\$ (14,292,300)	-51%
26-15-201-002-0000	EBAY INC	6614 W CRIMSON VIEW DR	500 - Commercial / Other	S - Assessor Stipulation	\$ 147,258,600	\$	\$ 140,674,500	\$	\$ (6,584,100)	-4%
21-25-482-211-0000	STATION AT MIDVALE, LLC	7690 S CENTER SQ	142 - Low-Inc-Hous-TC	C - Assessor Recommendation	\$ 15,058,800	\$	\$ 9,234,000	\$	\$ (5,824,800)	-39%
07-35-401-001-0000	ACE INDUSTRIAL HOLDINGS, LLC	260 N ACE YEAGER CT	592 - Distribution Whse	S - Assessor Stipulation	\$ 23,960,500	\$	\$ 19,387,100	\$	\$ (4,573,400)	-19%
15-07-126-002-0000	SHEARES LOGISTICS ASSETS LLC	750-780 S 4400 W	592 - Distribution Whse	S - Assessor Stipulation	\$ 21,704,700	\$	\$ 18,565,000	\$	\$ (3,139,700)	-14%
28-19-176-005-0000	CRESCENTWOOD VILLAGE MH	11352 S CRESCENTWOOD DR	160 - Trailer Park	S - Assessor Stipulation	\$ 26,358,300	\$	\$ 23,257,300	\$	\$ (3,101,000)	-12%
34-06-301-007-0000	LD BOWERMAN INVESTMENTS, LLC	13855 S MINUTEMAN DR	566 - Office	S - Assessor Stipulation	\$ 21,155,700	\$	\$ 18,602,700	\$	\$ (2,553,000)	-12%
28-31-301-028-0000	ASTAR FRR FL1, LLC	13153 S MINUTEMAN DR	514 - Auto Dealership	S - Assessor Stipulation	\$ 11,125,900	\$	\$ 9,361,300	\$	\$ (1,764,600)	-16%
15-07-351-005-0000	CALIFORNIA AVENUE FARM LLC	1275 S 4800 W	500 - Commercial / Other	H - Hearing Recommendation	\$ 11,240,100	\$	\$ 9,543,300	\$	\$ (1,696,800)	-15%
34-06-301-010-0000	LD BOWERMAN INVESTMENTS, LLC	98 E 13800 S	514 - Auto Dealership	S - Assessor Stipulation	\$ 6,928,000	\$	\$ 5,330,000	\$	\$ (1,598,000)	-23%
22-23-177-011-0000	OLD MILL CORPORATE CENTER	6350 S 3000 E	566 - Office	H - Hearing Recommendation	\$ 38,677,500	\$	\$ 37,170,400	\$	\$ (1,507,100)	-4%
14-02-427-002-0000	PRICE 5600 WEST, LLC	485 S 5700 W	592 - Distribution Whse	S - Assessor Stipulation	\$ 21,037,000	\$	\$ 19,691,000	\$	\$ (1,346,000)	-6%
07-25-301-002-0000	CGGL XR 2 INTERNATIONAL LLC	5420 W JOHN CANNON DR	592 - Distribution Whse	S - Assessor Stipulation	\$ 46,477,700	\$	\$ 45,190,700	\$	\$ (1,287,000)	-3%
07-35-426-013-0000	APOLLO INDUSTRIAL HOLDINGS,	5725 W AMELIA EARHART DR	592 - Distribution Whse	S - Assessor Stipulation	\$ 9,959,900	\$	\$ 8,854,300	\$	\$ (1,105,600)	-11%
15-15-126-014-0000	FALGERS, INC	1880 W 1500 S	592 - Distribution Whse	S - Assessor Stipulation	\$ 7,927,200	\$	\$ 6,895,300	\$	\$ (1,031,900)	-13%
22-28-455-009-0000	OLSEN, ROBERT C; JT	7797 S CABALLERO DR	111 - Single Family Res.	H - Hearing Recommendation	\$ 2,908,590	\$	\$ 2,000,000	\$	\$ (908,590)	-31%
22-23-179-006-0000	HCPI/UTAH II LLC	6360 S 3000 E	560 - Medical Office	S - Assessor Stipulation	\$ 16,173,600	\$	\$ 15,300,000	\$	\$ (873,600)	-5%
15-02-427-002-0000	AAM INVESTMENTS LTD	730 W 400 S	990 - Other Improvements	U - Hearing Recommendation	\$ 3,180,500	\$	\$ 2,309,100	\$	\$ (871,400)	-27%
08-36-452-034-0000	AGRESERVES, INC	147 N 200 W	515 - Bank	H - Hearing Recommendation	\$ 1,546,300	\$	\$ 799,000	\$	\$ (747,300)	-48%
21-06-201-019-0000	MIND & MOTION UTAH 4400 W LLC	4400 W 4100 S	200 - Industrial / Other	S - Assessor Stipulation	\$ 1,917,600	\$	\$ 1,249,000	\$	\$ (668,600)	-35%
21-26-277-021-0000	DEMARTINIS, MARY	720 W BLUE VISTA LN	574 - Fast Food Restaurant	H - Hearing Recommendation	\$ 3,169,000	\$	\$ 2,533,300	\$	\$ (635,700)	-20%
16-31-126-010-0000	HIDDEN OAKS II; LTD PTRSHIP	3449-3459 S 200 E	142 - Low-Inc-Hous-TC	C - Assessor Recommendation	\$ 2,974,400	\$	\$ 2,349,800	\$	\$ (624,600)	-21%
27-15-202-039-0000	SMITH'S FOOD KING PROPERTIES	1634 W SOUTHJORDAN PKWY	559 - Market	S - Assessor Stipulation	\$ 9,860,800	\$	\$ 9,281,100	\$	\$ (579,700)	-6%
22-32-451-057-0000	LOVEDAY PROPERTIES, LLC	8543-8569 S 1000 E	120 - 20-49 Unit Apt	C - Assessor Recommendation	\$ 2,252,880	\$	\$ 1,715,100	\$	\$ (537,780)	-24%
28-11-227-057-0000	TUERPE, ED &	9606 S GLACIER PARK LN	119 - PUD	H - Hearing Recommendation	\$ 1,654,300	\$	\$ 1,229,000	\$	\$ (425,300)	-26%
15-21-351-014-0000	PARKWAY 2700, LLC	3053 W PARKWAY BLVD	558 - Flex	U - Hearing Recommendation	\$ 9,590,400	\$	\$ 9,178,000	\$	\$ (412,400)	-4%
16-35-103-007-0000	ANDERSON, KIMBERLY A; JT	3466 S MILLCREEK CANYON	111 - Single Family Res.	C - Assessor Recommendation	\$ 829,590	\$	\$ 501,900	\$	\$ (327,690)	-40%
22-20-454-003-0000	RALPH H SIEBERT	1166 E FORT UNION BLVD	573 - Restaurant	U - Hearing Recommendation	\$ 1,999,900	\$	\$ 1,675,900	\$	\$ (324,000)	-16%
22-09-226-004-0000	BAIRD, TRACI A; TR	1865 E SYCAMORE LN	111 - Single Family Res.	H - Hearing Recommendation	\$ 866,800	\$	\$ 585,000	\$	\$ (281,800)	-33%

Total Parcels: 129