

**Salt Lake County
Board of Equalization Meeting**

Tuesday, October 11, 2022

3:45 PM

Council Conference Room N2-800

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. and through Cisco Webex, which may be accessed at:

<https://slco.webex.com/slco/onstage/g.php?MTID=e5f2f762caf895bb9b6ead01b8c1810aa>

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 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 September 20, 2022

3. Approval of Assessor and Hearing Officer Recommendations

Presenter: Brad Neff, Tax Administrator
C-87 Assessor recommendation to Adjust
J-15 Dismissal for lack of evidence
S-10 Assessor Stipulation
E-10 Hearing Officer recommendation to Deny
U-8 Hearing Officer recommendation to Adjust using Assessor's recommended value
W-3 Withdrawn by appellant
Count 133

4. Approval of Significant Adjustments

Presenter: Brad Neff, Tax Administrator

- 15-24-251-002 North 300 West, LLC 332-336 W Bugatti Ave
\$2,723,400 to \$461,000 Value Change: \$2,262,400 83% change Office C-1
- 15-24-176-006 North 300 West, LLC 360 W Bugatti Ave
\$2,398,200 to \$699,300 Value Change: \$1,698,900 71% change Storage Warehouse C-1
- 15-24-177-010 North 300 West, LLC 430 W Bearcat Dr
\$4,407,600 to \$2,862,300 Value Change: \$1,545,300 35% change Office C-1
- 15-24-178-001 North 300 West, LLC 443-453 W Bearcat Dr
\$3,569,800 to \$2,224,000 Value Change: \$1,345,800 38% change Office C-1
- 16-10-182-004 Kelly Ross Terrill, Rev Tr 2234 E Hubbard Ave
\$738,100 to \$2,794,500 Value Change: \$2,056,400 279% change Residential-Obsolesced Value C-1
- 21-31-451-004 CVS Investments, LLC 4250 W Farm Rd
\$1,513,400 to \$3,358,200 Value Change: \$1,844,800 122% change Industrial Light Mfg. C-1
- 22-17-127-055 SMI Handball, LLC 5445 S 900 E
\$13,363,100 to \$10,432,500 Value Change: \$2,930,600 22% change Health Club S-1
- 26-10-227-008 Elizabeth Lee, LLC 9453 S 6400 W
\$5,742,800 to \$3,210,300 Value Change: \$2,532,500 44% change Retail Store S-1
- 27-30-204-010 Phillips, Jeramee & Jennifer 11843 S Scenic Acres Dr
\$2,379,500 to \$793,600 Value Change: \$1,585,900 67% change Single Family Residence C-1

Count 9

5. Exempt Property – New Applications

Presenter: Chris Harding, Auditor
See attached list for Parcel #'s and explanations.
Y-6 Exemption granted or Property Sold
Action Requested: Approve attached list – Count 6

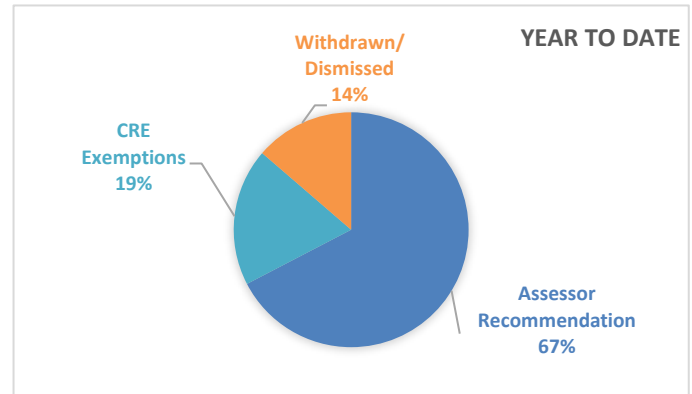
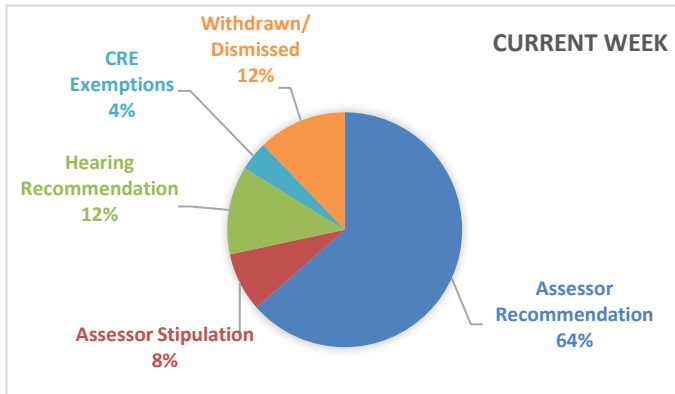


2022 Board of Equalization

Weekly Report

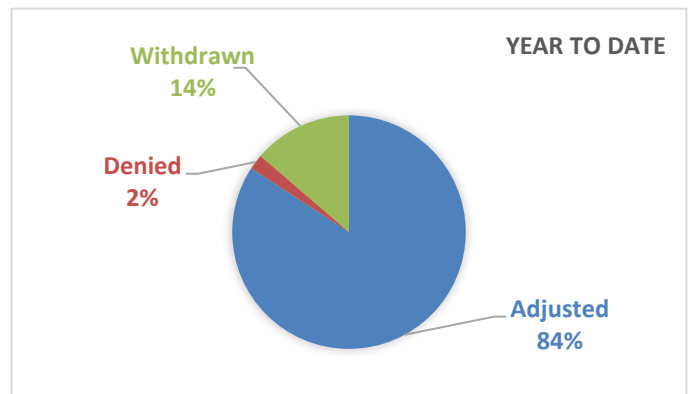
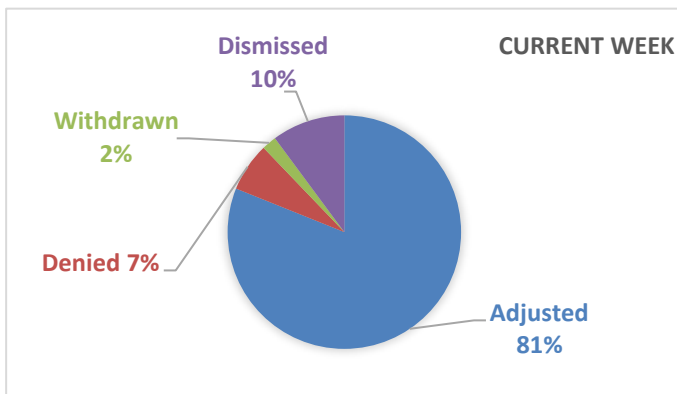
Tuesday, October 11, 2022

RECOMMENDATION SUMMARY



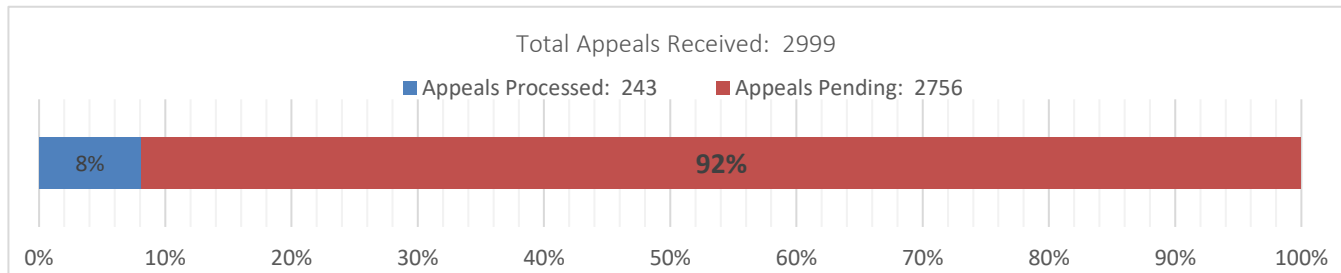
	Current Week	Year to Date
Assessor Recommendation	94	64
Assessor Stipulation	12	0
Hearing Recommendation	18	0
Hearing Stipulation	0	0
CRE Exemptions	6	18
Withdrawn/Dismissed	18	13
TOTAL APPEALS	148	95

ACTION SUMMARY

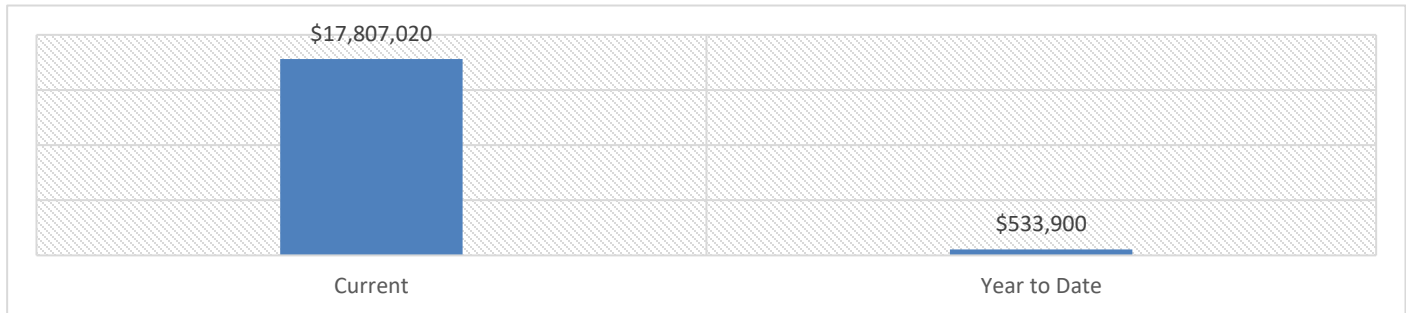


	Current Week	Year to Date
Adjusted	120	80
Denied	10	2
Withdrawn	3	13
Dismissed	15	0
TOTAL APPEALS	148	95

CURRENT STATUS



TOTAL MARKET VALUE CHANGED



NOTES

Data is as of: October 5, 2022 - 21:30:39

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
27-36-476-013-0000	IKEA PROPERTY INC	67 W IKEA WY	500 - Commercial / Other	C - Assessor Recommendation	\$ 43,725,000	\$ 40,000,000	\$ (3,725,000)	-9%
22-17-127-055-0000	SMI HANDBALL, LLC	5445 S 900 E	553 - Health Club	S - Assessor Stipulation	\$ 13,363,100	\$ 10,432,500	\$ (2,930,600)	-22%
26-10-227-008-0000	ELIZABETHEE LLC	9453 S 6400 W	575 - Retail Store	S - Assessor Stipulation	\$ 5,742,800	\$ 3,210,300	\$ (2,532,500)	-44%
15-24-251-002-0000	NORTH 300 WEST LLC	332-336 W BUGATTI AVE	566 - Office	C - Assessor Recommendation	\$ 2,723,400	\$ 461,000	\$ (2,262,400)	-83%
15-24-176-006-0000	NORTH 300 WEST LLC	360 W BUGATTI AVE	594 - Storage Warehouse	C - Assessor Recommendation	\$ 2,398,200	\$ 699,300	\$ (1,698,900)	-71%
27-30-204-010-0000	PHILLIPS, JERAMEE J; JT	11843 S SCENIC ACRES DR	111 - Single Family Res.	C - Assessor Recommendation	\$ 2,379,500	\$ 793,600	\$ (1,585,900)	-67%
15-24-177-010-0000	NORTH 300 WEST LLC	430 W BEARCAT DR	566 - Office	C - Assessor Recommendation	\$ 4,407,600	\$ 2,862,300	\$ (1,545,300)	-35%
15-24-178-001-0000	NORTH 300 WEST LLC	443-453 W BEARCAT DR	566 - Office	C - Assessor Recommendation	\$ 3,569,800	\$ 2,224,000	\$ (1,345,800)	-38%
21-29-351-027-0000	JORDAN ARRIVAL, LLC	3857 W CAMPUS VIEW DR	574 - Fast Food Restaurant	S - Assessor Stipulation	\$ 4,355,600	\$ 3,382,500	\$ (973,100)	-22%
09-31-210-070-0000	JEFF & SUSIE POLYCHRONIS	400 CAPITOL PARK AVE #204	116 - Condo Unit	C - Assessor Recommendation	\$ 1,743,100	\$ 1,300,000	\$ (443,100)	-25%
15-36-351-017-0000	SPLIT, LLC	3960 S 500 W	590 - Office / Warehouse	S - Assessor Stipulation	\$ 2,707,800	\$ 2,374,100	\$ (333,700)	-12%
16-27-327-053-0000	HOSSEINI, SAEID M; JT	2193 E LAMBOURNE AVE	103 - Res-Obsolesced Value	S - Assessor Stipulation	\$ 1,577,600	\$ 1,290,200	\$ (287,400)	-18%
33-15-126-007-0000	BLISS, RICKY W; TR	1945 W ROCK HOLLOW RD	998 - SF Res- Model	C - Assessor Recommendation	\$ 862,990	\$ 592,100	\$ (270,890)	-31%
27-35-302-024-0000	PAINTER, JAMES R	1202 W 13200 S	998 - SF Res- Model	C - Assessor Recommendation	\$ 370,300	\$ 903,100	\$ 532,800	144%
21-31-451-004-0000	CVS INVESTMENTS, LLC	4250 W FARM RD	550 - Ind - Light - Mfg	C - Assessor Recommendation	\$ 1,513,400	\$ 3,358,200	\$ 1,844,800	122%
16-10-182-004-0000	KELLY ROSS TERRILL REV TR	2234 E HUBBARD AVE	103 - Res-Obsolesced Value	C - Assessor Recommendation	\$ 738,100	\$ 2,794,500	\$ 2,056,400	279%

Total Parcels: 16