

**Salt Lake County
Board of Equalization Meeting**

Tuesday, December 7, 2021

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=e3e9a74b22dae3d3514a2eebe2d34861e>

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 November 23, 2021
3. **Approval of Assessor and Hearing Officer Recommendations**
 - 3.1 **BoE Appeals**
 - W-67 Withdrawn by appellant
 - C-46 Assessor recommendation to Adjust
 - J-46 Dismissal for lack of evidence
 - S-10 Assessor Stipulation
 - E-3 Hearing Officer Recommendation to Deny
 - U-3 Hearing Officer Recommendation to Adjust
 - L-2 Dismissal for failure to meet late appeal guidelines**Count 177**
 - 3.2 **BoE Appeal with Tax Relief**
 - S-1 Assessor Stipulation**Count 1 (See attached sheet)**
4. **Approval of Significant Adjustments**
 - 15-33-129-069-4001 West Valley Office Holdings, LLC 2787 W 3500 S
\$55,895,100 to \$41,308,200 Value Change: \$14,586,900 26% change Office S-1
 - 15-34-377-033 BWF Stay SV Property Owner, LLC 1812 W 4100 S
\$1,102,900 to \$5,749,900 Value Change: \$4,647,000 421% change Vacant Lot-MH S-1
 - 16-03-100-004-2001 University of Utah Research Foundation 295 S Chipeta Way
\$66,001,900 to \$94,827,500 Value Change: \$28,825,600 44% change Office C-1**Count 3**
5. **Exempt Property – New Applications**
See attached list for Parcel #'s and explanations.
 - Y-2 Exemption granted or Property Sold
 - Z-2 Exemption Denied**Action Requested: Approve attached list – Count 4**
6. **Greenbelt 2020 BoE rollback appeal – Clerical correction**
33-22-151-002 Butterfield, Shirley, LTD & Scenic Development
Action Requested: Approve attached spreadsheet and letters
7. **Litigation – Closed Session**
Walmart

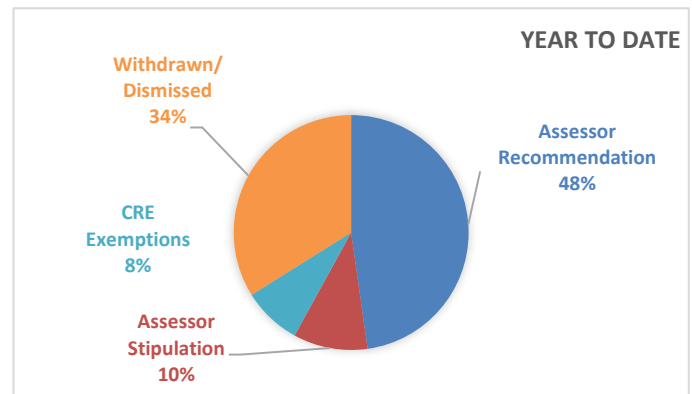
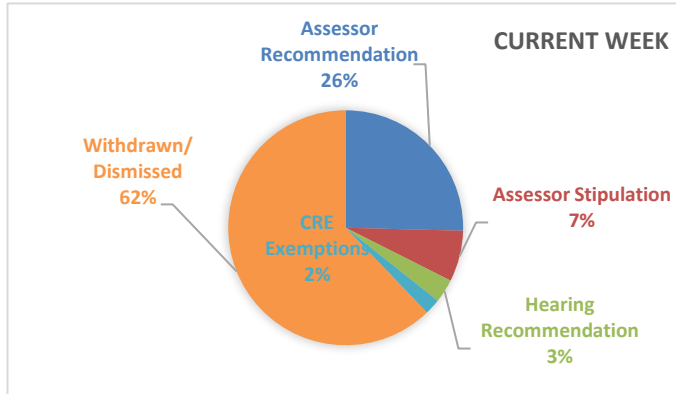


2021 Board of Equalization

Weekly Report

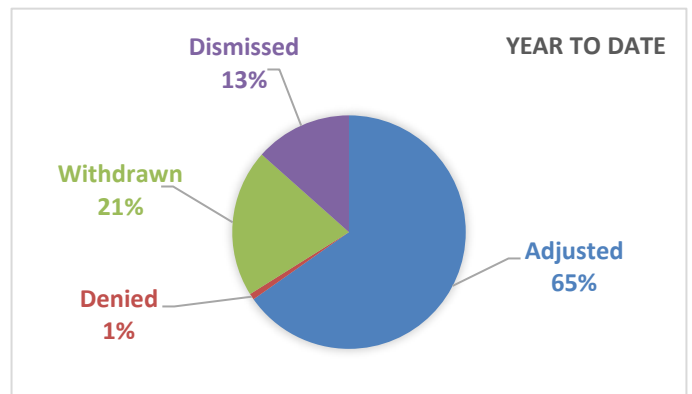
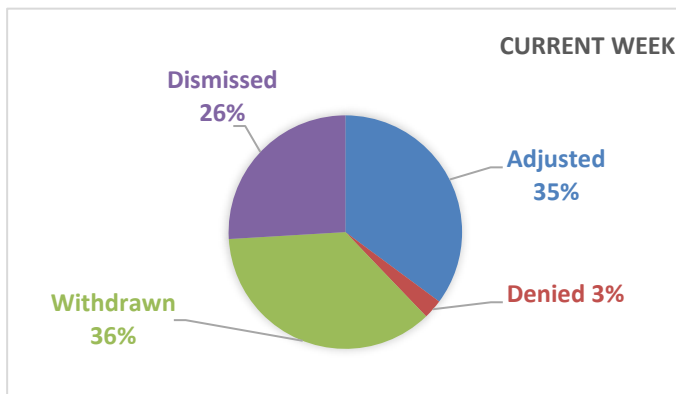
Tuesday, December 7, 2021

RECOMMENDATION SUMMARY



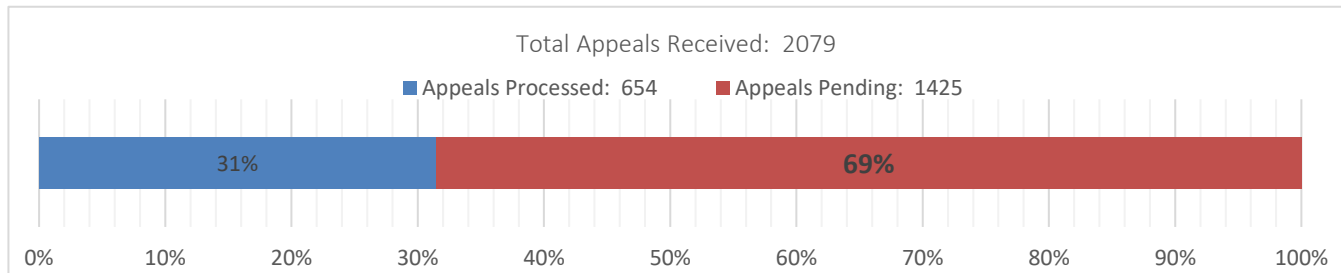
	Current Week	Year to Date
Assessor Recommendation	47	224
Assessor Stipulation	13	48
Hearing Recommendation	6	0
Hearing Stipulation	0	0
CRE Exemptions	4	38
Withdrawn/Dismissed	115	159
TOTAL APPEALS	185	469

ACTION SUMMARY

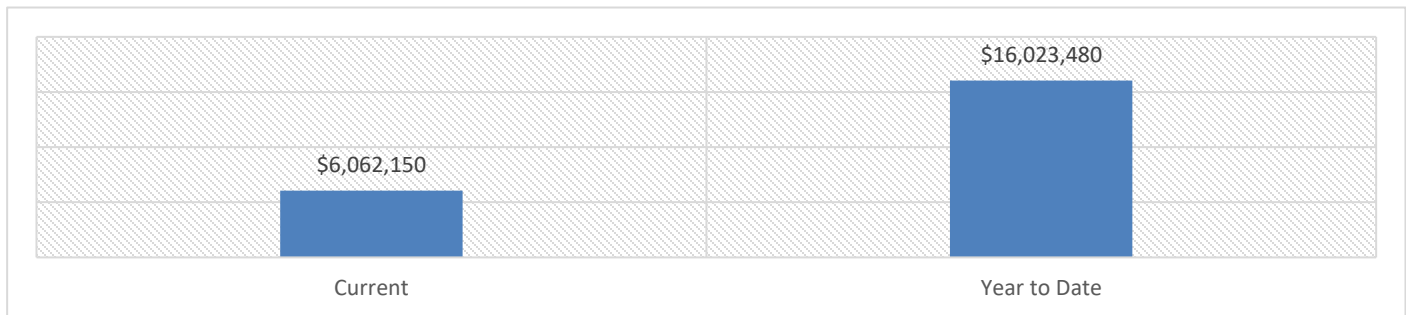


	Current Week	Year to Date
Adjusted	65	306
Denied	5	4
Withdrawn	67	96
Dismissed	48	63
TOTAL APPEALS	185	469

CURRENT STATUS



TOTAL MARKET VALUE CHANGED



NOTES

Data is as of: December 1, 2021 - 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
33-08-377-008-0000	SOLEIL APARTMENT HOLDINGS LLC	14858 S ACADEMY PKWY	199 - 99+ Unit Apt	S - Assessor Stipulation	\$ 149,709,000	\$ 130,569,000	\$ (19,140,000)	-13%
15-33-129-069-4001	WEST VALLEY OFFICE HOLDINGS,	2787 W 3500 S	566 - Office	S - Assessor Stipulation	\$ 55,895,100	\$ 41,308,200	\$ (14,586,900)	-26%
16-05-351-039-0000	TROLLEY CORNERS CENTER LLC	515 S 700 E	566 - Office	S - Assessor Stipulation	\$ 14,795,900	\$ 13,273,600	\$ (1,522,300)	-10%
22-34-305-059-0000	ELIASEN, KENNETH	2072 E CREEK RD	106 - Res Mother-Law Apt	C - Assessor Recommendation	\$ 3,030,790	\$ 2,244,900	\$ (785,890)	-26%
30-05-154-003-0000	DETROIT SKI CITY HOLDINGS,	9921 E PERUVIAN ACRE RD	127 - Rec Daily Rental	C - Assessor Recommendation	\$ 3,797,800	\$ 3,350,000	\$ (447,800)	-12%
16-15-132-005-0000	FOOTHILL LLC	1442 S FOOTHILL DR	575 - Retail Store	S - Assessor Stipulation	\$ 3,699,500	\$ 3,255,500	\$ (444,000)	-12%
28-22-203-047-0000	SCHNEITER, TAMARA A	3 S MISTYWOOD LN	119 - PUD	C - Assessor Recommendation	\$ 1,433,200	\$ 1,050,000	\$ (383,200)	-27%
15-34-377-033-0000	BWF STAY SV PROPERTY OWNER	1812 W 4100 S	903 - Vacant Lot - MH	S - Assessor Stipulation	\$ 1,102,900	\$ 5,749,900	\$ 4,647,000	421%
16-03-100-004-2001	UNIVERSITY OF UTAH RESEARCH	295 S CHIPETA WY	566 - Office	C - Assessor Recommendation	\$ 66,001,900	\$ 94,827,500	\$ 28,825,600	44%

Total Parcels: 9