

**BOARD OF EQUALIZATION MEETING
TUESDAY NOVEMBER 13, 2018
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.

1. Citizen Public Input

(Comments are limited to 3 minutes unless otherwise approved by the Council).

2. Approval of Assessor and Hearing Officer Recommendations for BOE Appeals

C-103, J-61, E-55, S-32, U-32, H-16, W-7

Count 306

3. Approval of Significant Adjustments

- 15-12-351-009 Mowabb, LC 1245 S 700 W
\$7,455,100 to \$5,704,500 Industrial Light Mfg. 23% Assessor-Stipulation (S-1)
- 16-31-151-070 State Guest, LLC 3540 S State Street
\$2,272,900 to \$1,134,600 Restaurant 50% Hearing-Recommendation (H-1)
- 21-29-127-006 Plaza at Jordan Landing LLC 7037-7157 Plaza Center Dr
\$43,891,800 to \$29,380,100 Community Mall 33% Assessor-Stipulation (S-1)
- 22-10-478-001 Rosenberg, Thomas 2540 E Haven Lane
\$2,689,890 to \$1,341,900 Single Family Residence 50% Assessor-Recommendation (C-1)
- 22-34-104-021 Stiel Holdings, LLC 7833 S Highland Dr
\$4,977,300 to \$3,930,500 Strip Center 21% Assessor-Stipulation (S-1)

Count 5

4. BOE 2018 Late Appeals

- 22-07-106-029 Bronte, Robert - **Accept**
22-15-378-022 Williams, Brent – **Deny – Issue Jurisdictional Intent**
22-17-302-037 Bennett, Daniel – **Deny – Issue Jurisdictional Intent**
22-30-252-057 Hall, Jessica – **Deny – Issue Jurisdictional Intent**

Action Requested: Approve above recommendations

5. Personal Property Appeals

- 5.1 Questar Fueling Company # 169919 Tax Year 2017
5.2 Transfuels LLC dba BLU #'s 166739, 167618 & 167138 Tax Year 2018

Action Requested: Approve attached recommendations

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

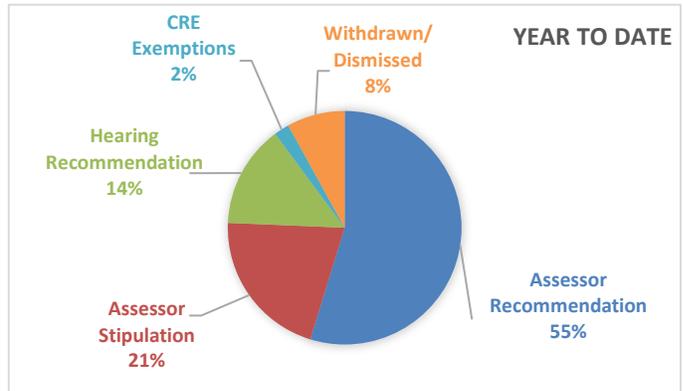
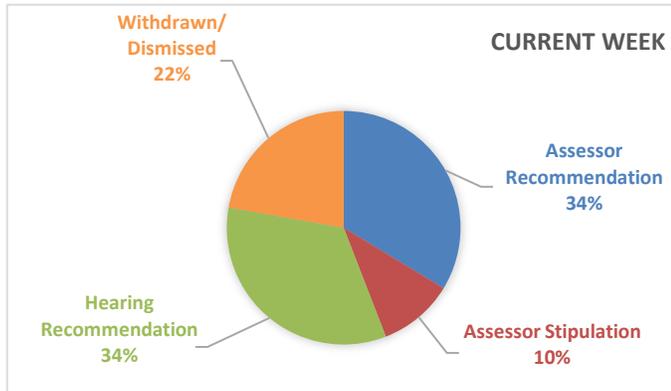


2018 Board of Equalization

Weekly Report

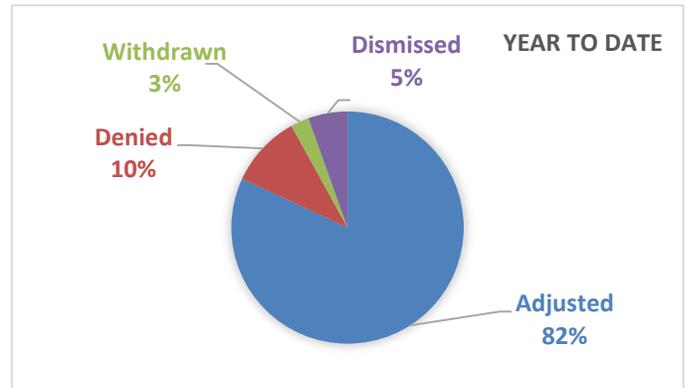
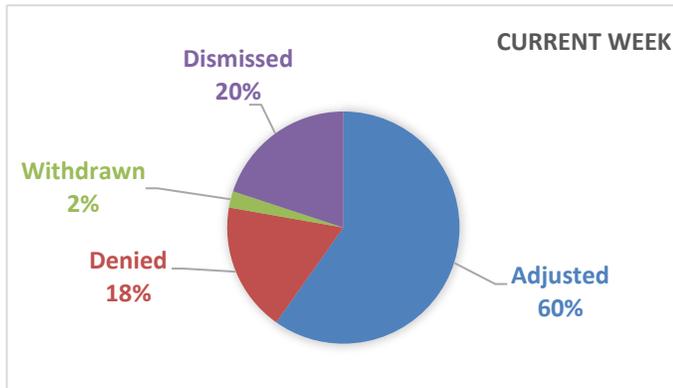
Tuesday, November 13, 2018

RECOMMENDATION SUMMARY



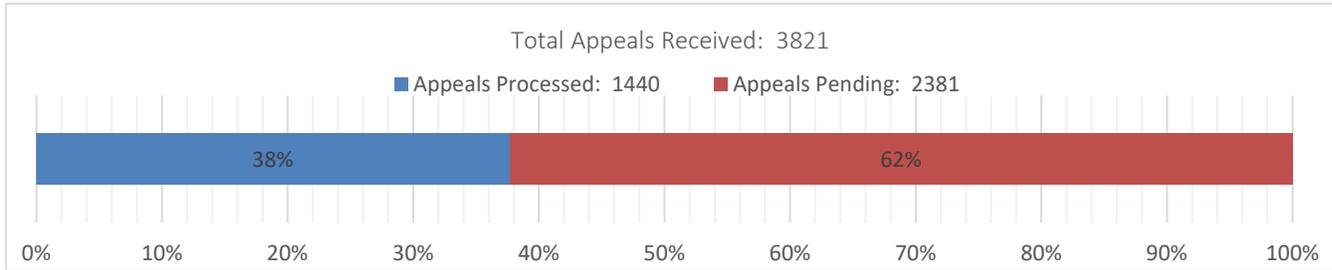
	Current Week	Year to Date
Assessor Recommendation	103	621
Assessor Stipulation	32	237
Hearing Recommendation	103	161
Hearing Stipulation	0	0
CRE Exemptions	0	24
Withdrawn/Dismissed	68	91
TOTAL APPEALS	306	1134

ACTION SUMMARY

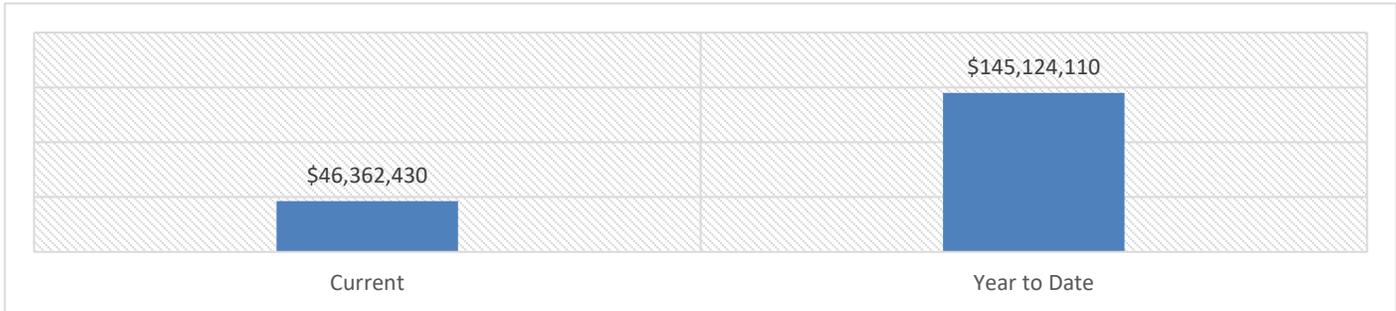


	Current Week	Year to Date
Adjusted	183	929
Denied	55	114
Withdrawn	7	29
Dismissed	61	62
TOTAL APPEALS	306	1134

CURRENT STATUS



TOTAL MARKET VALUE CHANGED



NOTES

Data is as of: November 7, 2018 - 21:11:47

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

Parcel	Owner Name	Address	Assessor Property Type	Approval Basis	Sum Current Value	Sum Proposed Value	Amount Changed	% Changed
21-29-127-006-0000	PLAZA AT JORDAN LANDING LLC	7037-7157 PLAZA CENTER DR	582 - Community Mall	S - Assessor Stipulation	\$ 43,891,800	\$ 29,380,100	\$ (14,511,700)	-33%
21-18-351-011-0000	CARRINGTON SQUARE LLC	5959 S COUGAR LN	199 - 99+ Unit Apt	S - Assessor Stipulation	\$ 37,138,100	\$ 31,700,000	\$ (5,438,100)	-15%
22-06-126-016-4001	GORDON LANE APARTMENTS LTD	247 E GORDON LN	199 - 99+ Unit Apt	S - Assessor Stipulation	\$ 16,739,100	\$ 14,650,000	\$ (2,089,100)	-12%
22-06-126-016-4002	GORDON LANE APARTMENTS LTD	247 E GORDON LN	199 - 99+ Unit Apt	S - Assessor Stipulation	\$ 16,739,100	\$ 14,650,000	\$ (2,089,100)	-12%
15-12-351-009-0000	MOWABB LC	1245 S 700 W	550 - Ind - Light - Mfg	S - Assessor Stipulation	\$ 7,455,100	\$ 5,704,500	\$ (1,750,600)	-23%
22-10-478-001-0000	ROSENBERG, THOMAS D; TR	2540 E HAVEN LN	111 - Single Family Res.	C - Assessor Recommendation	\$ 2,689,890	\$ 1,341,900	\$ (1,347,990)	-50%
16-31-151-070-0000	STATE GUEST LLC	3540 S STATE ST	573 - Restaurant	H - Hearing Recommendation	\$ 2,272,900	\$ 1,134,600	\$ (1,138,300)	-50%
22-29-179-023-0000	UNION MEADOWS DEVELOPMENT	LL950-994 E SOUTHUNION AVE	150 - 50-98 Unit Apt	S - Assessor Stipulation	\$ 10,725,200	\$ 9,600,000	\$ (1,125,200)	-10%
22-34-104-021-0000	STIEL HOLDINGS, LLC	7833 S HIGHLAND DR	585 - Strip Center	S - Assessor Stipulation	\$ 4,977,300	\$ 3,930,500	\$ (1,046,800)	-21%
15-12-153-004-0000	SALT LAKE CITY METRO LLC	510 W 900 S	550 - Ind - Light - Mfg	S - Assessor Stipulation	\$ 7,458,400	\$ 6,500,000	\$ (958,400)	-13%
27-29-352-008-0000	MALBOUBI, RASSOUL	12427 S PASTURE RD	560 - Medical Office	S - Assessor Stipulation	\$ 3,496,800	\$ 2,550,000	\$ (946,800)	-27%
21-19-100-027-0000	WJ AIRPORT II LLC	4701 W 6200 S	905 - Vacant Land - Comm	S - Assessor Stipulation	\$ 4,131,310	\$ 3,251,110	\$ (880,200)	-21%
22-29-229-034-0000	FOURELS INVESTMENT CO LLC	7119 S 1300 E	582 - Community Mall	S - Assessor Stipulation	\$ 7,126,800	\$ 6,300,300	\$ (826,500)	-12%
21-36-377-012-4001	HOFFNUNG LLC	8385 S ALLEN ST	558 - Flex	S - Assessor Stipulation	\$ 3,187,900	\$ 2,499,800	\$ (688,100)	-22%
15-12-153-005-0000	SALT LAKE CITY METRO LLC	513 W 800 S	550 - Ind - Light - Mfg	S - Assessor Stipulation	\$ 4,586,000	\$ 4,000,000	\$ (586,000)	-13%
16-31-351-013-0000	MH & HH INVESTMENTS, LLC	4051 S MAIN ST	537 - Service Garage	U - Hearing Recommendation	\$ 876,500	\$ 320,000	\$ (556,500)	-63%
15-24-201-022-0000	FREEWAY GZ II, LC	2160 S 300 W	575 - Retail Store	S - Assessor Stipulation	\$ 2,426,100	\$ 1,890,000	\$ (536,100)	-22%
21-05-351-037-0000	GRANITE MOUNTAIN STORAGE	4553 S 3820 W	905 - Vacant Land - Comm	H - Hearing Recommendation	\$ 767,200	\$ 236,700	\$ (530,500)	-69%
21-24-376-013-0000	LLOYD, KENNETH G; JT	6980 S 400 W	695 - Condo Industrial	H - Hearing Recommendation	\$ 1,080,400	\$ 646,000	\$ (434,400)	-40%
21-24-376-012-0000	JT PROPERTY HOLDINGS LLC	6950 S 400 W	695 - Condo Industrial	H - Hearing Recommendation	\$ 984,600	\$ 561,400	\$ (423,200)	-43%
16-18-157-020-0000	MARK, ANGELO F; TR	1650 S STATE ST	574 - Fast Food Restaurant	H - Hearing Recommendation	\$ 1,260,700	\$ 914,000	\$ (346,700)	-28%
22-17-327-004-0000	VINE STREET PARTNERS LLC	5872 S 900 E	560 - Medical Office	S - Assessor Stipulation	\$ 3,037,800	\$ 2,700,000	\$ (337,800)	-11%
15-01-285-015-0000	TIMELESS HOMES & DEVELOPMENT,	35 W 300 S # 401	116 - Condo Unit	C - Assessor Recommendation	\$ 797,100	\$ 460,000	\$ (337,100)	-42%
34-04-255-001-0000	HWANG, JUNGTAIK	13595 S ROYAL CHASE CIR	111 - Single Family Res.	H - Hearing Recommendation	\$ 1,080,600	\$ 750,000	\$ (330,600)	-31%
09-33-376-003-0000	ROBERT E MANSFIELD DAP TR	1428 E CIRCLE WY	103 - Res-Obsolesced Value	H - Hearing Recommendation	\$ 3,211,700	\$ 2,888,570	\$ (323,130)	-10%
34-08-376-010-0000	GILSON, BRADLEY S &	14974 S VINTAGE VIEW CT	111 - Single Family Res.	U - Hearing Recommendation	\$ 1,325,200	\$ 1,007,600	\$ (317,600)	-24%
15-24-127-011-0000	FREEWAY GZ II, LC	375 W 2100 S	592 - Distribution Whse	S - Assessor Stipulation	\$ 3,272,300	\$ 2,966,000	\$ (306,300)	-9%
15-23-452-004-0000	ROBA ENTERPRISES, LLC	2675 S 900 W	594 - Storage Warehouse	H - Hearing Recommendation	\$ 1,544,300	\$ 1,254,600	\$ (289,700)	-19%
16-05-182-033-0000	NINE THIRTY THREE ASSOCIATES	933 E 300 S	120 - 20-49 Unit Apt	H - Hearing Recommendation	\$ 2,670,800	\$ 2,386,100	\$ (284,700)	-11%
16-27-304-007-0000	GARDNER, CHARLES O &	3291 S 2000 E	506 - Office Conversion	S - Assessor Stipulation	\$ 531,300	\$ 252,500	\$ (278,800)	-52%
15-24-127-013-0000	FREEWAY GZ II, LC	2205 S 400 W	592 - Distribution Whse	S - Assessor Stipulation	\$ 1,935,700	\$ 1,660,000	\$ (275,700)	-14%