

**BOARD OF EQUALIZATION MEETING
TUESDAY FEBRUARY 27, 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**
E-217, U-81, H-49, S-33, W-28, C-12, T-6, J-4, Y-3
Count 433

- 3. BOE 2017 Late Appeals**
08-26-451-015 Ogilvie, Glen
15-11-106-012 McCutchan, William
21-30-176-003 Wasatch View Investments, LLC
27-08-477-001 Bridge, Marvin
Action Requested: Deny - Issue Jurisdictional Intent

- 4. Exempt Property – See attachments**
4.1 Discussion Item – Utah Youth Soccer Education Exemption
4.2 New Exemption Applications
Action Requested: Approve recommendations

- 5. BOE 2017 Escaped Assessments**
15-36-427-029 Montgomery Properties Tax Yrs 2012, 2013, 2014, 2015, 2016
Escaped Property Assessments (Appendix) previously owned by different company.
Ownership changed July 29, 2016
Action Requested: Deny

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

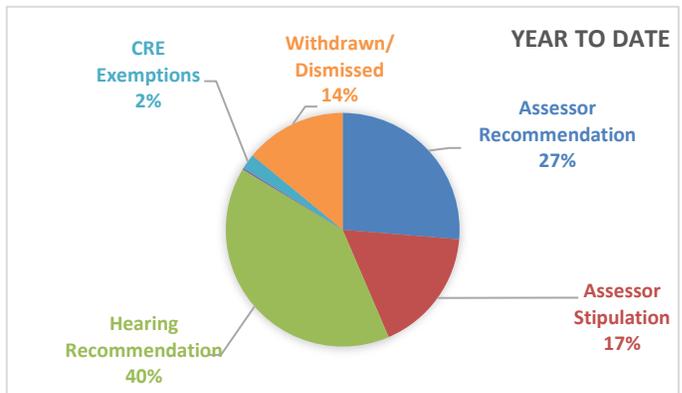
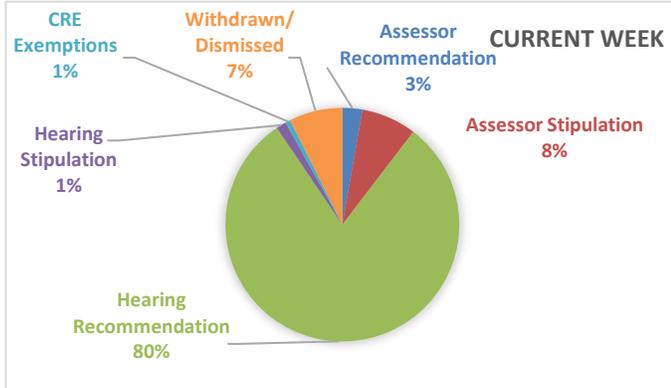


2017 Board of Equalization

Weekly Report

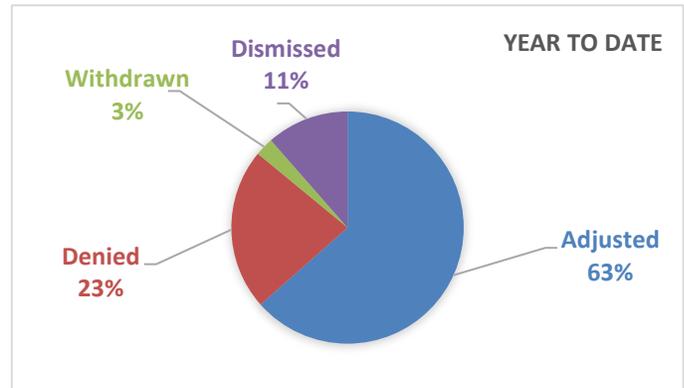
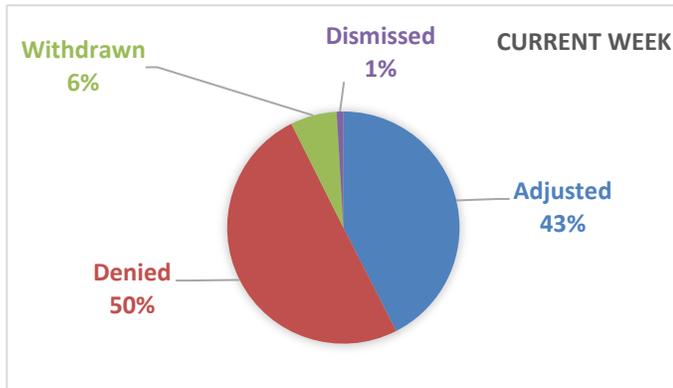
Tuesday, February 27, 2018

RECOMMENDATION SUMMARY



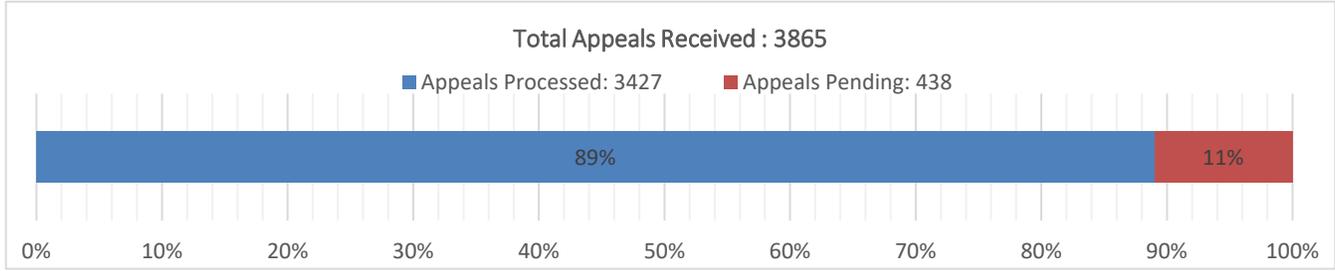
	Current Week	Year to Date
Assessor Recommendation	12	788
Assessor Stipulation	33	516
Hearing Recommendation	347	1200
Hearing Stipulation	6	7
CRE Exemptions	3	63
Withdrawn/Dismissed	32	420
TOTAL APPEALS	433	2994

ACTION SUMMARY

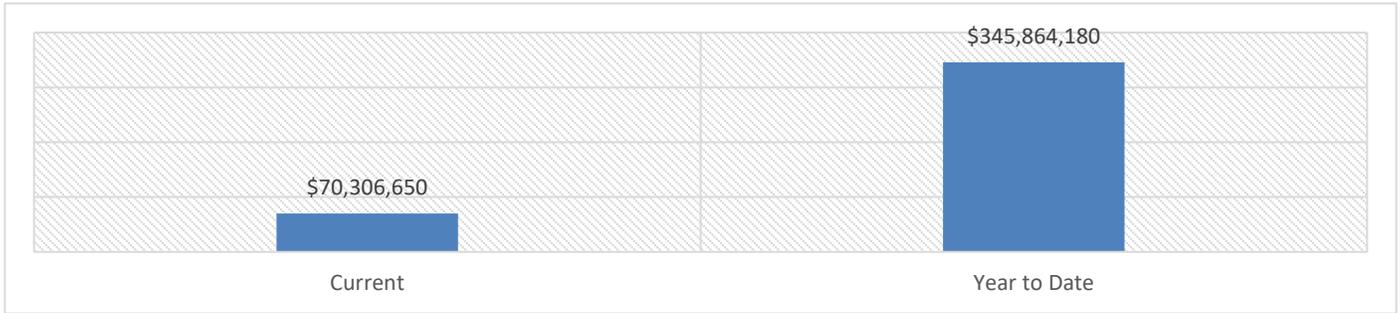


	Current Week	Year to Date
Adjusted	184	1900
Denied	217	674
Withdrawn	28	77
Dismissed	4	343
TOTAL APPEALS	433	2994

CURRENT STATUS



TOTAL MARKET VALUE CHANGED



NOTES

MARKET VALUE CHANGES > \$250,000

Parcel	Owner Name	Address	Assessor Property Type	Approval Basis	Sum Current Value	Sum Proposed Value	Amount Changed	% Changed
16-20-276-057-0000	WILMINGTON SENIOR COMMERCIAL	1190 E WILMINGTON AVE	576 - Retirement Home	Assessor Stipulation	\$63,844,800	\$56,157,800	-\$7,687,000	-12%
15-08-451-010-0000	PRICE CALIFORNIA AVENUE	1255 S 3600 W	592 - Distribution Whse	Hearing Recommendation	\$25,911,700	\$22,548,100	-\$3,363,600	-13%
16-20-229-065-0000	MECHAM PARKVIEW ASSOCIATES	2150 S 1300 E	566 - Office	Hearing Recommendation	\$20,981,400	\$18,431,900	-\$2,549,500	-12%
08-23-479-003-0000	FROTUS BROTHERS II LLC	1575 N BECK ST	537 - Service Garage	Hearing Recommendation	\$4,885,300	\$2,700,000	-\$2,185,300	-45%
21-03-203-015-0000	LINCOLN PARK LLC	4236 S ATHERTON DR	150 - 50-98 Unit Apt	Hearing Recommendation	\$7,927,700	\$5,900,000	-\$2,027,700	-26%
14-24-104-005-0000	C R ENGLAND, INC	5510 W LAMPERT LN	514 - Auto Dealership	Hearing Recommendation	\$6,468,300	\$4,467,900	-\$2,000,400	-31%
21-15-126-080-0000	TRP 217 TAYLORSVILLE, LLC	5564 S REDWOOD RD	582 - Community Mall	Hearing Recommendation	\$9,411,000	\$7,417,000	-\$1,994,000	-21%
28-31-301-022-0000	DRAPER GROUP, THE	13111 S MINUTEMAN DR	516 - Used Car Lot	Hearing Recommendation	\$5,784,000	\$4,027,100	-\$1,756,900	-30%
15-18-101-008-0000	PRICE LOGISTICS CENTER	1499 S 4800 W	590 - Office / Warehouse	Hearing Stipulation	\$7,438,000	\$5,766,600	-\$1,671,400	-22%
28-19-151-014-0000	ASI SANDY, LLC	35 E 11400 S	575 - Retail Store	Hearing Recommendation	\$6,786,800	\$5,130,000	-\$1,656,800	-24%
14-32-131-006-0000	ELK RUN APARTMENTS LTD	8525 W ELK MOUNTAIN RD	199 - 99+ Unit Apt	Hearing Recommendation	\$19,795,000	\$18,155,800	-\$1,639,200	-8%
14-13-326-003-0000	LANDMARK III PROPERTY LLC	1795 S 5350 W	594 - Storage Warehouse	Hearing Recommendation	\$10,169,800	\$8,644,600	-\$1,525,200	-15%
27-36-251-017-0000	DRAPER BUSINESS DISTRICT 3 LLC	313 W 12800 S	592 - Distribution Whse	Hearing Recommendation	\$10,560,100	\$9,168,700	-\$1,391,400	-13%
21-33-126-012-0000	COTTAGE PLACE, LLC	2735 W 7800 S	902 - Vacant Lot - Ind	Assessor Recommendation	\$3,506,600	\$2,286,900	-\$1,219,700	-35%
27-10-401-026-0000	MERIT MEDICAL SYSTEMS INC	1600 W MERIT PKWY	552 - Ind - RE	Assessor Stipulation	\$27,351,400	\$26,141,400	-\$1,210,000	-4%
15-13-402-010-0000	ASHLEY REAL ESTATE, LLC	1773 S 300 W	575 - Retail Store	Assessor Stipulation	\$9,695,200	\$8,503,200	-\$1,192,000	-12%
15-18-326-003-0000	4490 WEST LLC	1865 S 4490 W	592 - Distribution Whse	Assessor Stipulation	\$10,180,800	\$9,016,900	-\$1,163,900	-11%
27-29-376-029-0000	LARKIN MORTUARY	3688 W 12600 S	561 - Mortuary	Hearing Recommendation	\$2,753,700	\$1,605,000	-\$1,148,700	-42%
27-14-181-005-0000	SOFFE SOUTH JORDAN	1007 W SOUTHJORDAN PKWY	561 - Mortuary	Hearing Recommendation	\$2,779,400	\$1,662,500	-\$1,116,900	-40%
16-06-202-018-0000	BAY PACIFIC EAST SOUTH	420 E SOUTHTEMPLE ST	566 - Office	Hearing Recommendation	\$17,028,300	\$16,000,400	-\$1,027,900	-6%
15-13-202-002-1001	HAFERS 1388 PROPERTIES LC	1388 S 300 W	500 - Commercial / Other	Hearing Recommendation	\$1,939,900	\$974,000	-\$965,900	-50%
15-20-377-002-0000	WESTLAKES CENTER LLC; ET AL	3687 W GREAT LAKES DR	592 - Distribution Whse	Assessor Stipulation	\$5,050,300	\$4,152,600	-\$897,700	-18%
22-06-126-016-4001	GORDON LANE APARTMENTS LTD	247 E GORDON LN	199 - 99+ Unit Apt	Hearing Recommendation	\$14,138,900	\$13,245,300	-\$893,600	-6%
22-06-126-016-4002	GORDON LANE APARTMENTS LTD	247 E GORDON LN	199 - 99+ Unit Apt	Hearing Recommendation	\$14,138,900	\$13,245,300	-\$893,600	-6%
15-09-300-067-0000	ALDER DEVELOPMENT CO LTD;	1220 S PIONEER RD	537 - Service Garage	Hearing Recommendation	\$2,562,600	\$1,697,000	-\$865,600	-34%
15-24-403-015-0000	FAMILIAN NW INC	2565 S 300 W	590 - Office / Warehouse	Assessor Stipulation	\$2,810,500	\$1,952,500	-\$858,000	-31%
07-35-100-019-0000	FAE HOLDINGS 415753R, LLC	6010 W AMELIA EARHART DR	592 - Distribution Whse	Hearing Recommendation	\$10,198,500	\$9,370,600	-\$827,900	-8%
15-17-127-005-0000	PRICE CALIFORNIA AVENUE	3775 W CALIFORNIA AVE	592 - Distribution Whse	Hearing Recommendation	\$10,931,000	\$10,114,000	-\$817,000	-7%
16-06-202-014-0000	MT&K LLC	24 S 500 E	120 - 20-49 Unit Apt	Hearing Recommendation	\$3,654,800	\$2,855,000	-\$799,800	-22%
22-29-226-029-0000	UP V, LLC	6995 S UNION PARK CNTR	566 - Office	Hearing Recommendation	\$12,557,900	\$11,774,500	-\$783,400	-6%
22-17-126-013-0000	ONE PUTT VENTURES LLC; ET AL	5550 S 900 E	575 - Retail Store	Hearing Recommendation	\$3,255,100	\$2,521,600	-\$733,500	-23%
22-29-483-051-4001	RIDGE PARK PARTNERS, LLC	7601 S UNION PARK AVE	199 - 99+ Unit Apt	Assessor Stipulation	\$14,163,900	\$13,445,400	-\$718,500	-5%
27-12-304-005-0000	ALIFE PROPERTIES LLC	9850 S 300 W	550 - Ind - Light - Mfg	Hearing Recommendation	\$5,808,400	\$5,091,800	-\$716,600	-12%
16-30-307-002-0000	LEBANKE PROPERTIES LLC	185 E BANK AVE	120 - 20-49 Unit Apt	Hearing Recommendation	\$2,637,100	\$1,962,000	-\$675,100	-26%
26-01-327-046-0000	MICHEL INVESTMENTS LLC	5504 W BAGLEY PARK RD	905 - Vacant Land - Comm	Assessor Stipulation	\$2,423,300	\$1,762,200	-\$661,100	-27%
22-29-483-051-4002	RIDGE PARK PARTNERS, LLC	7601 S UNION PARK AVE	913 - Vacant Assoc - MH	Assessor Stipulation	\$2,642,300	\$2,044,100	-\$598,200	-23%
22-32-276-013-0000	HEALTHSOUTH UTAH REAL ESTATE	8074 S 1300 E	524 - Nursing Hospital	Hearing Stipulation	\$11,495,300	\$10,900,000	-\$595,300	-5%
14-01-451-016-0000	DREDGE MANAGEMENT LLC	5048 W 700 S	537 - Service Garage	Hearing Recommendation	\$3,127,200	\$2,535,000	-\$592,200	-19%
15-19-276-023-0000	HARL AVENUE INVESTMENTS, LLC	2300 S 4000 W	594 - Storage Warehouse	Assessor Stipulation	\$5,849,100	\$5,288,000	-\$561,100	-10%
28-31-301-028-0000	ASTAR FRR FL1, LLC	13153 S MINUTEMAN DR	514 - Auto Dealership	Hearing Recommendation	\$6,916,500	\$6,359,400	-\$557,100	-8%
15-13-258-003-0000	OKLAND CONSTRUCTION CO, INC	170 W 1700 S	594 - Storage Warehouse	Hearing Recommendation	\$1,462,600	\$936,600	-\$526,000	-36%
15-20-326-002-0000	WESTLAKES CENTER LLC; ET AL	2454 S 3600 W	592 - Distribution Whse	Assessor Stipulation	\$10,810,000	\$10,289,300	-\$520,700	-5%

MARKET VALUE CHANGES > \$250,000

Parcel	Owner Name	Address	Assessor Property Type	Approval Basis	Sum Current Value	Sum Proposed Value	Amount Changed	% Changed
15-07-351-006-0000	ENGLAND REAL PROPERTY	1325 S 4700 W	566 - Office	Hearing Recommendation	\$6,614,600	\$6,096,200	-\$518,400	-8%
27-13-127-011-0000	SOJO STATION NORTH, LLC	10355 S JORDAN GATEWAY	566 - Office	Assessor Recommendation	\$16,119,900	\$15,613,600	-\$506,300	-3%
22-18-379-007-0000	INTERLINE PARTNERSHIP, ET AL	6065 S FASHION BLVD	560 - Medical Office	Hearing Recommendation	\$2,468,300	\$1,988,200	-\$480,100	-19%
15-20-202-013-0000	PEMBROKE PROPERTIES LLC	3487 W 2100 S	552 - Ind - RE	Assessor Stipulation	\$2,845,800	\$2,372,700	-\$473,100	-17%
22-05-304-034-0000	LEGACY MANAGEMENT COMPANY LL	716 E 4500 S	566 - Office	Hearing Recommendation	\$1,665,600	\$1,209,200	-\$456,400	-27%
27-12-327-011-0000	4LIFE PROPERTIES LLC	9890 S 300 W	566 - Office	Hearing Recommendation	\$6,658,000	\$6,213,200	-\$444,800	-7%
28-29-306-005-0000	CLARK-MILLERBERG, LEESAK	12214 S 900 E	503 - Retail Mixed	Assessor Stipulation	\$2,210,900	\$1,806,200	-\$404,700	-18%
14-34-102-025-0000	NSS SLC5, LLC	7125 W 3500 S	593 - Mini Warehouse	Hearing Recommendation	\$2,313,480	\$1,915,200	-\$398,280	-17%
14-13-401-003-0000	WAX PROPERTIES LTD	5107 W 1730 S	592 - Distribution Whse	Hearing Recommendation	\$5,897,600	\$5,508,100	-\$389,500	-7%
15-16-426-011-0000	COLFIN COBALT OWNER III, LLC	1855 S FREMONT DR	594 - Storage Warehouse	Hearing Recommendation	\$3,234,300	\$2,849,500	-\$384,800	-12%
16-07-353-003-0000	MORAYA HOLDINGS LLC	1190 S STATE ST	537 - Service Garage	Hearing Stipulation	\$1,240,400	\$859,000	-\$381,400	-31%
21-15-151-030-0000	TPP 217 TAYLORSVILLE, LLC	5766 S 1900 W	533 - Health Club	Hearing Recommendation	\$3,890,300	\$3,519,100	-\$371,200	-10%
15-25-429-003-0000	STRINGHAM, H THOMAS &	3171 S WESTEMPLE ST	537 - Service Garage	Assessor Stipulation	\$712,300	\$369,900	-\$342,400	-48%
16-06-153-001-0000	JUDGE BUILDING, LLC	8 E BROADWAY ST	566 - Office	Hearing Recommendation	\$9,140,600	\$8,843,700	-\$296,900	-3%
34-06-376-015-0000	EXCHANGE BUILDING E, LLC	172 E 14075 S	566 - Office	Hearing Recommendation	\$4,864,600	\$4,575,200	-\$289,400	-6%
16-29-328-015-0000	TWIN PINES APARTMENTS	3220 S 900 E	120 - 20-49 Unit Apt	Hearing Recommendation	\$2,704,800	\$2,423,200	-\$281,600	-10%
15-32-354-042-0000	VG PROPERTIES LLC	3940 W 4100 S	506 - Office Conversion	Hearing Recommendation	\$586,900	\$311,600	-\$275,300	-47%
22-30-306-068-0000	PDCI LLC	7515 S STATE ST	575 - Retail Store	Hearing Recommendation	\$1,296,900	\$1,025,800	-\$271,100	-21%
08-36-352-024-0000	W V JACOBSON, LLC	523 W 200 N	593 - Mini Warehouse	Assessor Stipulation	\$2,092,680	\$1,828,800	-\$263,880	-13%
15-25-252-042-0000	DUDLEY DEVELOPMENT, LLC	3039 S SPECIALTY CIR	590 - Office / Warehouse	Hearing Recommendation	\$2,080,400	\$1,823,900	-\$256,500	-12%