

**BOARD OF EQUALIZATION MEETING
TUESDAY JANUARY 14, 2020
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-213 Hearing Officer recommendation to Deny

S-123 Assessor Stipulation

U-54 Hearing Officer recommendation to Adjust using Assessor's recommended value

C-53 Assessor recommendation to Adjust

H-29 Hearing Officer recommendation to Adjust

W-11 Withdrawn by appellant

J-8 Dismissal for lack of evidence

Y-2 Exemption Granted or Property Sold

Count 493

3. Approval of Significant Adjustments

- 14-13-301-011 Salt Lake Consolidated Land & Cattle, LLC 1910 S 5500 W
\$17,918,100 to \$14,256,300 Value Change: \$3,661,800 20% change Semi-Dealers S-1
- 15-33-129-062 West Valley Office Holdings, LLC 3550 S Constitution Blvd
\$17,900,800 to \$12,284,200 Value Change: \$5,616,600 31% change Office S-1
- 21-04-251-007 State of Utah Division of Facilities Construction 4315 S 2700 W
\$50,094,000 to \$30,000,000 Value Change: \$20,094,000 40% change Office S-1
- 27-20-153-022 District Land Holdings, LLC 11240 S River Heights Dr
\$10,357,300 to \$7,124,850 Value Change: \$3,232,450 31% change Office S-1
- 30-05-201-001-2009 Salt Lake City Winter Sports Assoc. 10421 E Little Cottonwood
\$2,640,500 to \$3,838,400 Value Change: \$1,197,900 45% change Commercial C-1
- 33-08-326-007 RSL Training Academy, LLC 14787 S Academy Parkway
\$69,449,580 to \$50,657,600 Value Change: \$18,791,980 27% change School S-1

Count 6

4. BOE 2019 Late Appeals

See attached list for Parcel #'s and Names

Action Requested: Approve attached List

5. Exempt Property – New Applications

See attached list for Parcel/Acct #'s and explanations.

Y-4 Exemption granted or Property Sold

Action Requested: Approve attached list – Count 4

6. Personal Property Appeals

6.1 Salt Lake Lodging, LLC #139455 Tax Year 2019 - **Withdraw**

6.2 Hexcel Corporation #122639 Tax Year 2019 – **Stipulation/Agreement**

Action Requested: Approve above recommendations

7. 2019 appeal for Rollback taxes

33-11-326-002 Tax Years 2014-2018

Action Requested: Deny

2019 Board of Equalization Late Appeals

08-15-426-009	B&C Realty, LLC
08-25-451-014	Salt Lake Neighborhood
08-25-451-015	Salt Lake Neighborhood
08-25-451-016	Salt Lake Neighborhood
08-25-451-017	Salt Lake Neighborhood
08-25-451-018	Salt Lake Neighborhood
08-25-451-019	Salt Lake Neighborhood
10-33-228-004	Guerin, Jean-Michel
15-27-206-047	Baker, David
16-20-451-025	Parker, Harris
20-35-482-003	Whittle, Jayson
21-28-303-011	Zander, Marlene H; TR
22-01-406-010	Transmission TR
22-08-376-012	Sinclair Marketing, Inc
22-10-180-001	Larsen, Ryan
22-14-326-015	Harper, Rulon
22-20-433-027	Robertson, Patricia
26-02-400-041	D&M Management, Inc
27-16-351-038	Visser, Matthew
27-16-351-043	Visser, Matthew
28-06-119-011	Yu, Junda
28-06-204-006	Wasatch Front Investments
28-11-303-001	Wesley, Ciera
28-21-303-030	Yearsley, Tyler
28-31-457-010	Hendrickson, Daryl
28-33-153-009	Beck, Mary
33-07-276-034	Herriman 4 Plex A Series
Action Requested: Accept	Count 27

09-33-376-003	Mansfield, E Robert DAP; TR
10-32-301-014	Garland, Eric
14-25-201-007	Milavong, Ounmany
14-25-202-024	Chidester, James
14-32-226-036	Johnston, Kent
15-01-231-039	Soares, Robert
15-08-351-004	Petroleum Wholesale, LP
15-11-326-019	Phillips, Tonya
15-11-428-039	Ayers, Benjamin
15-20-201-004	Red Storage 2, LLC
16-07-208-008	Marmalade Investment Group
16-11-252-049	Alavi, Eghbal
16-11-252-180	Kosyy, Oleh
16-15-126-021	JTJG Foothill Village
16-17-479-026	Garcia, Rod
16-18-478-002	DWA Investments, LLC
16-19-453-003	White, Margaret
16-22-202-002	Brower, Caitlin
16-27-130-070	Frech, Georges
16-27-178-020	Bickmore Family Trust
16-29-130-025	Dallin, Jeanette
16-33-328-007	Sheri Walter Fam Protection

16-34-401-015	Wright, Gary	
16-35-127-024	White, Warren	
16-36-309-002	Weir, Craig	
20-13-402-068	Cobalt Development, Inc	
20-13-402-069	Cobalt Development, Inc	
21-03-128-116	Hara, David	
21-03-128-117	Hara, David	
21-03-128-119	Hara, David	
21-03-128-120	Hara, David	
21-06-431-030	Werts, Anndee	
22-05-152-094	Contreras, Griselda	
22-10-127-053	Cromar, Douglas	
22-18-427-036	Yu, Zhou	
22-20-477-021	Kuehn, Larry	
22-29-277-029	Li, Zhuoheng	
22-34-403-024	Olsen, Mitchell	
24-17-100-001-2021	Man, Tom & Phyllis	
26-34-451-016	Peciukas, Audrius	
27-10-307-001	Jarvis, Lindsay	
27-10-326-008	The Amanda Millerberg	
28-05-228-053	SS&E, LLC	
28-20-176-006	Evtuhov, Yuri	
28-22-128-001	Yauney, Kenneth	
28-32-452-054	Norman, Benjamin	
32-08-400-017	Boehme, Nichol	
33-05-101-013	Innovation Owners Association	
33-05-101-014	Innovation Owners Association	
33-08-351-015	HM Diorite A Series of DLA	
33-14-228-044	Peterson, Shelby	
34-06-277-093	Nichols, Roy II	
Action Requested: Deny-Issue Jurisdictional Intent		Count 52

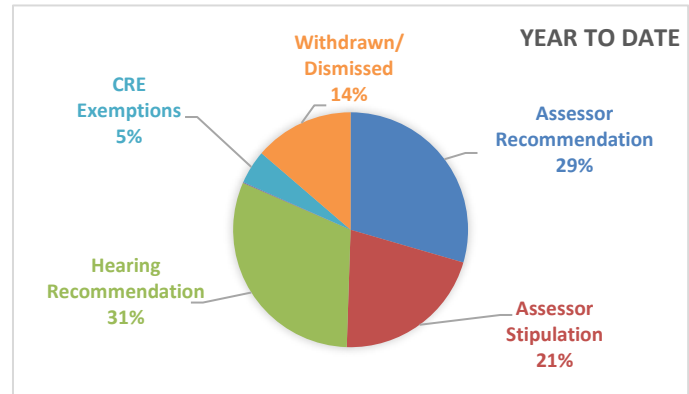
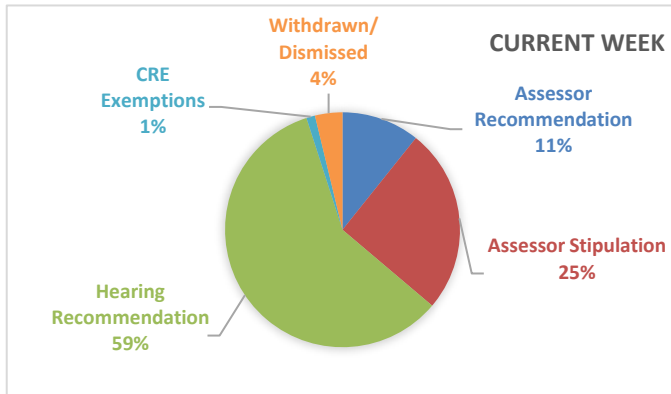


2019 Board of Equalization

Weekly Report

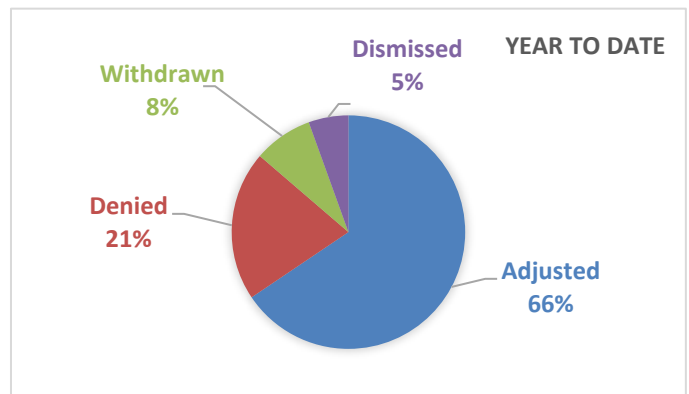
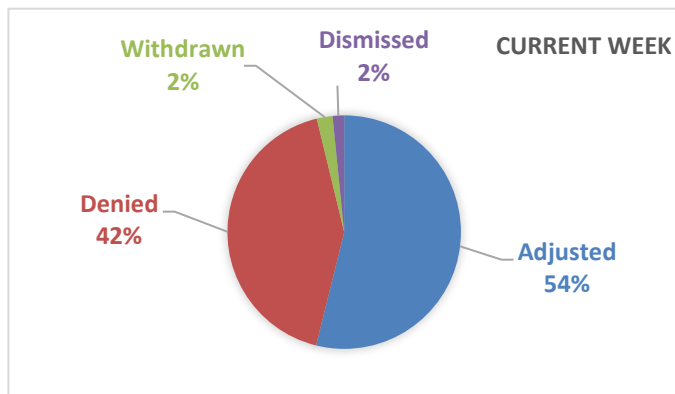
Tuesday, January 14, 2020

RECOMMENDATION SUMMARY



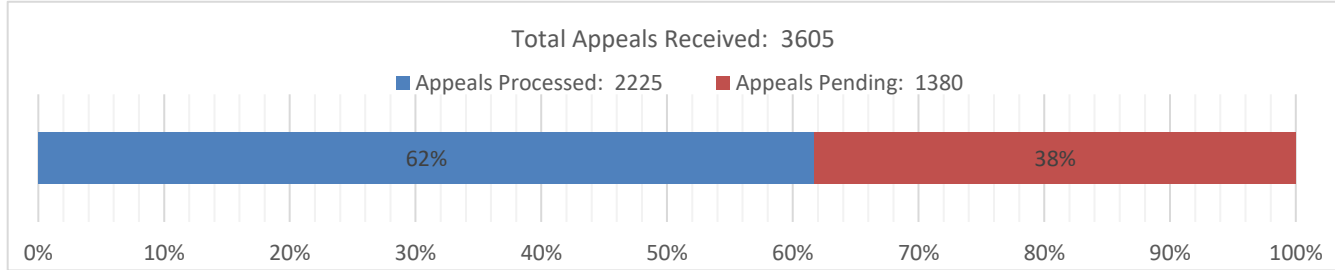
	Current Week	Year to Date
Assessor Recommendation	54	508
Assessor Stipulation	128	362
Hearing Recommendation	296	534
Hearing Stipulation	0	2
CRE Exemptions	6	80
Withdrawn/Dismissed	19	236
TOTAL APPEALS	503	1722

ACTION SUMMARY

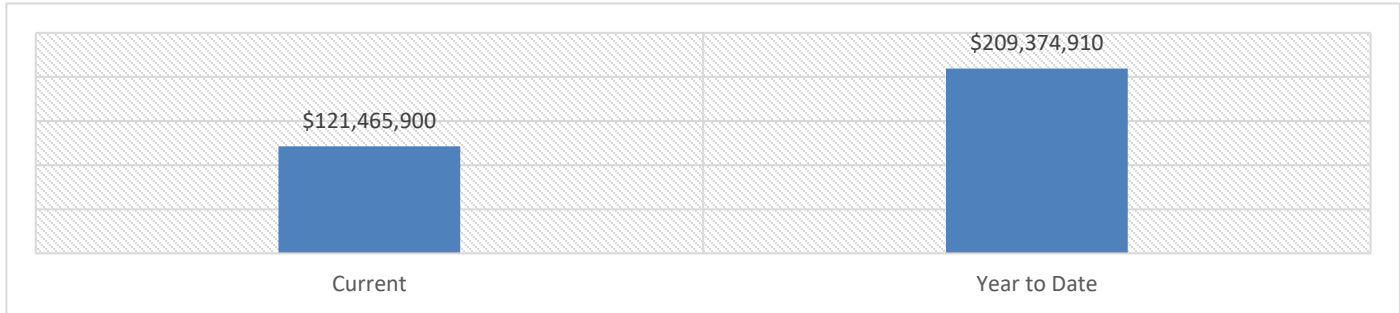


	Current Week	Year to Date
Adjusted	271	1129
Denied	213	357
Withdrawn	11	141
Dismissed	8	95
TOTAL APPEALS	503	1722

CURRENT STATUS



TOTAL MARKET VALUE CHANGED



NOTES

Data is as of: January 8, 2020 - 21:27:12

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	Location Address	Assessor Property Type	Approval Basis	Sum Current Value	Sum Proposed Value	Amount Changed	% Changed
21-04-251-007-0000	STATE OF UTAH, DIVISION OF	4315 S 2700 W	566 - Office	S - Assessor Stipulation	\$ 50,094,000	\$ 30,000,000	\$ (20,094,000)	-40%
33-08-326-007-0000	RSL TRAINING ACADEMY LLC	14787 S ACADEMY PKWY	954 - School	S - Assessor Stipulation	\$ 69,449,580	\$ 50,657,600	\$ (18,791,980)	-27%
22-23-251-032-0000	EOS AT MILLROCK PARK LLC	6440 S MILLROCK DR	566 - Office	C - Assessor Recommendation	\$ 39,774,600	\$ 33,137,300	\$ (6,637,300)	-17%
15-33-129-062-0000	WEST VALLEY OFFICE HOLDINGS,	3550 S CONSTITUTION BLVD	566 - Office	S - Assessor Stipulation	\$ 17,900,800	\$ 12,284,200	\$ (5,616,600)	-31%
14-13-226-002-0000	LANDMARK 2 LLC	1420 S 4800 W	592 - Distribution Whse	S - Assessor Stipulation	\$ 36,552,800	\$ 32,380,000	\$ (4,172,800)	-11%
14-13-301-011-0000	SALT LAKE CONSOLIDATED	1910 S 5500 W	597 - Semi Dealers	S - Assessor Stipulation	\$ 17,918,100	\$ 14,256,300	\$ (3,661,800)	-20%
15-07-402-006-0000	MERIDIAN VENTURE TWO, LLC	4324 W COMMERCIAL WY	592 - Distribution Whse	S - Assessor Stipulation	\$ 23,634,600	\$ 20,269,900	\$ (3,364,700)	-14%
27-20-153-022-0000	DISTRICT LAND HOLDINGS, LLC	11240 S RIVER HEIGHTS DR	566 - Office	S - Assessor Stipulation	\$ 10,357,300	\$ 7,124,850	\$ (3,232,450)	-31%
21-12-176-016-0000	EDUCATION CAPITAL SOLUTIONS,	4998 S GALLERIA DR	954 - School	H - Hearing Recommendation	\$ 25,082,900	\$ 21,900,000	\$ (3,182,900)	-13%
14-13-202-002-0000	LANDMARK 5, LLC	1475 S 5070 W	592 - Distribution Whse	S - Assessor Stipulation	\$ 38,306,900	\$ 35,444,500	\$ (2,862,400)	-7%
26-02-354-001-0000	MACKAY REAL ESTATE LLC	9258 S PROSPERITY RD	550 - Ind - Light - Mfg	S - Assessor Stipulation	\$ 16,595,600	\$ 13,806,200	\$ (2,789,400)	-17%
27-12-301-001-0000	BOYER FREEWAY PARK LC	698 W SHIELDS LN	566 - Office	S - Assessor Stipulation	\$ 20,017,500	\$ 17,336,000	\$ (2,681,500)	-13%
15-33-227-001-0000	VALLEY PARK PARTNERSHIP	3600 S ORION CIR	199 - 99+ Unit Apt	S - Assessor Stipulation	\$ 22,950,000	\$ 20,565,100	\$ (2,384,900)	-10%
14-13-101-001-0000	LANDMARK BUILDING ONE LLC	1455 S 5500 W	592 - Distribution Whse	S - Assessor Stipulation	\$ 29,432,100	\$ 27,347,700	\$ (2,084,400)	-7%
14-13-252-002-0000	LANDMARK 8, LLC	1635 S 5070 W	592 - Distribution Whse	S - Assessor Stipulation	\$ 38,663,400	\$ 36,605,900	\$ (2,057,500)	-5%
27-36-151-044-0000	BG VISTA OFFICE 10 LC	12921 VISTA STATION BLVD	566 - Office	C - Assessor Recommendation	\$ 35,176,400	\$ 33,358,700	\$ (1,817,700)	-5%
27-25-177-001-0000	NSE INVESTMENTS INC	427 W 11950 S	550 - Ind - Light - Mfg	S - Assessor Stipulation	\$ 17,647,700	\$ 15,867,600	\$ (1,780,100)	-10%
27-12-302-001-0000	PHEASANT HOLLOW BUSINESS PARK	9876 S JORDAN GATEWAY	558 - Flex	S - Assessor Stipulation	\$ 11,385,600	\$ 9,864,300	\$ (1,521,300)	-13%
15-09-177-020-0000	STEEL ENCOUNTERS INC.	2945 W 900 S	550 - Ind - Light - Mfg	S - Assessor Stipulation	\$ 7,668,800	\$ 6,348,300	\$ (1,320,500)	-17%
14-13-276-001-0000	LANDMARK 3 LLC	1630 S 4800 W	592 - Distribution Whse	S - Assessor Stipulation	\$ 33,783,700	\$ 32,522,000	\$ (1,261,700)	-4%
34-06-351-037-0000	EXCHANGE BUILDING F LLC	132 E 14075 S	566 - Office	S - Assessor Stipulation	\$ 13,086,700	\$ 11,833,600	\$ (1,253,100)	-10%
14-13-126-001-0000	LANDMARK BUILDING 7, LLC	5282 W 1525 S	592 - Distribution Whse	S - Assessor Stipulation	\$ 35,293,200	\$ 34,106,400	\$ (1,186,800)	-3%
14-13-201-001-0000	LANDMARK BUILDING 7, LLC	1470 S 5070 W	592 - Distribution Whse	S - Assessor Stipulation	\$ 35,293,200	\$ 34,106,400	\$ (1,186,800)	-3%
14-22-326-010-0000	ARA-A LLC	6935 W UTWO O ONE HWY	592 - Distribution Whse	S - Assessor Stipulation	\$ 31,610,600	\$ 30,601,600	\$ (1,009,000)	-3%
15-26-326-018-0000	PEMBROKE PROPERTIES, LLC	1144 W 3300 S	540 - Group Care Home	C - Assessor Recommendation	\$ 3,087,300	\$ 2,118,500	\$ (968,800)	-31%
15-16-126-019-0000	2959 CALIFORNIA LLC	2957-2961 CALIFORNIA AVE	558 - Flex	U - Hearing Recommendation	\$ 7,421,100	\$ 6,510,300	\$ (910,800)	-12%
08-33-476-011-0000	AIRPORT PARK SALT LAKE	176 N 2200 W	566 - Office	Y - CRE Exemptions	\$ 10,566,000	\$ 9,759,330	\$ (806,670)	-8%
14-26-476-041-0000	SCF RC FUNDING III LLC	3420 S 5600 W	553 - Health Club	H - Hearing Recommendation	\$ 7,360,700	\$ 6,774,800	\$ (585,900)	-8%
15-23-378-021-0000	ARGC PARTNERS, L.P.; ET AL	1008 W 2780 S	594 - Storage Warehouse	U - Hearing Recommendation	\$ 3,807,200	\$ 3,230,700	\$ (576,500)	-15%
16-06-129-024-0000	UNICO 205 EAST 200 SOUTH	205 E 200 S	500 - Commercial / Other	S - Assessor Stipulation	\$ 8,971,100	\$ 8,410,600	\$ (560,500)	-6%
15-35-100-035-0000	RIVERSIDE MH	1232 W ROCK RIVER RD	160 - Trailer Park	S - Assessor Stipulation	\$ 14,793,600	\$ 14,237,600	\$ (556,000)	-4%
26-14-152-001-0000	SHORT DAYBREAK HOLDINGS 1,	6351 W CRIMSON VIEW DR	902 - Vacant Lot - Ind	C - Assessor Recommendation	\$ 3,340,600	\$ 2,865,800	\$ (474,800)	-14%
27-20-402-022-0000	CJO-RMJ SOUTH JORDAN, LLC	3591 W 11400 S	582 - Community Mall	H - Hearing Recommendation	\$ 3,785,700	\$ 3,311,000	\$ (474,700)	-13%
15-12-352-003-0000	G & S PROPERTIES, LLC	1367 S 700 W	594 - Storage Warehouse	H - Hearing Recommendation	\$ 3,281,100	\$ 2,816,260	\$ (464,840)	-14%
22-08-426-003-4001	COUNTRY CLUB MOBILE ESTATES MH-	5041 S CAMINO REAL DR	160 - Trailer Park	S - Assessor Stipulation	\$ 23,957,600	\$ 23,535,800	\$ (421,800)	-2%
25-12-202-020-0000	HAERR, GREGORY R	5469 S WALKER ESTATES CIR	111 - Single Family Res.	C - Assessor Recommendation	\$ 2,491,590	\$ 2,100,000	\$ (391,590)	-16%
21-34-253-006-0000	BROOKSIDE MH COMMUNITY, LLC	8155 S REDWOOD RD	160 - Trailer Park	S - Assessor Stipulation	\$ 12,010,900	\$ 11,656,800	\$ (354,100)	-3%

32-01-106-008-0000	IHC HEALTH SERVICES, INC	5565 W 13400 S	905 - Vacant Land - Comm	S - Assessor Stipulation	\$ 2,123,600	\$ 1,785,200	\$ (338,400)	-16%
14-13-176-004-0000	NATOMAS MEADOWS, LLC	5275 W 1525 S	592 - Distribution Whse	S - Assessor Stipulation	\$ 11,550,900	\$ 11,219,900	\$ (331,000)	-3%
30-06-452-630-0000	SNOWBIRD RESORT LLC	9320 S CLIFF LODGE #VO102	611 - Condo Timeshare	S - Assessor Stipulation	\$ 574,600	\$ 300,800	\$ (273,800)	-48%
30-06-452-633-0000	SNOWBIRD RESORT LLC	9320 S CLIFF LODGE #VO113	611 - Condo Timeshare	S - Assessor Stipulation	\$ 574,600	\$ 300,800	\$ (273,800)	-48%
30-06-452-636-0000	SNOWBIRD RESORT LLC	9320 S CLIFF LODGE #VO202	611 - Condo Timeshare	S - Assessor Stipulation	\$ 574,600	\$ 300,800	\$ (273,800)	-48%
30-06-452-639-0000	SNOWBIRD RESORT LLC	9320 S CLIFF LODGE #VO213	611 - Condo Timeshare	S - Assessor Stipulation	\$ 574,600	\$ 300,800	\$ (273,800)	-48%
30-06-452-642-0000	SNOWBIRD RESORT LLC	9320 S CLIFF LODGE #VO302	611 - Condo Timeshare	S - Assessor Stipulation	\$ 574,600	\$ 300,800	\$ (273,800)	-48%
30-06-452-645-0000	SNOWBIRD RESORT LLC	9320 S CLIFF LODGE #VO313	611 - Condo Timeshare	S - Assessor Stipulation	\$ 574,600	\$ 300,800	\$ (273,800)	-48%
30-06-452-648-0000	SNOWBIRD RESORT LLC	9320 S CLIFF LODGE #VO402	611 - Condo Timeshare	S - Assessor Stipulation	\$ 574,600	\$ 300,800	\$ (273,800)	-48%
30-06-452-651-0000	SNOWBIRD RESORT LLC	9320 S CLIFF LODGE #VO413	611 - Condo Timeshare	S - Assessor Stipulation	\$ 574,600	\$ 300,800	\$ (273,800)	-48%
30-06-452-654-0000	SNOWBIRD RESORT LLC	9320 S CLIFF LODGE #VO502	611 - Condo Timeshare	S - Assessor Stipulation	\$ 574,600	\$ 300,800	\$ (273,800)	-48%
30-06-452-657-0000	SNOWBIRD RESORT LLC	9320 S CLIFF LODGE #VO513	611 - Condo Timeshare	S - Assessor Stipulation	\$ 574,600	\$ 300,800	\$ (273,800)	-48%
30-06-452-660-0000	SNOWBIRD RESORT LLC	9320 S CLIFF LODGE #VO602	611 - Condo Timeshare	S - Assessor Stipulation	\$ 574,600	\$ 300,800	\$ (273,800)	-48%
30-06-452-663-0000	SNOWBIRD RESORT LLC	9320 S CLIFF LODGE #VO613	611 - Condo Timeshare	S - Assessor Stipulation	\$ 574,600	\$ 300,800	\$ (273,800)	-48%
30-06-452-666-0000	SNOWBIRD RESORT LLC	9320 S CLIFF LODGE #VO702	611 - Condo Timeshare	S - Assessor Stipulation	\$ 574,600	\$ 300,800	\$ (273,800)	-48%
30-06-452-669-0000	SNOWBIRD RESORT LLC	9320 S CLIFF LODGE #VO713	611 - Condo Timeshare	S - Assessor Stipulation	\$ 574,600	\$ 300,800	\$ (273,800)	-48%
30-06-452-672-0000	SNOWBIRD RESORT LLC	9320 S CLIFF LODGE #VO802	611 - Condo Timeshare	S - Assessor Stipulation	\$ 574,600	\$ 300,800	\$ (273,800)	-48%
30-06-452-675-0000	SNOWBIRD RESORT LLC	9320 S CLIFF LODGE #VO813	611 - Condo Timeshare	S - Assessor Stipulation	\$ 574,600	\$ 300,800	\$ (273,800)	-48%
30-06-452-678-0000	SNOWBIRD RESORT LLC	9320 S CLIFF LODGE #VO902	611 - Condo Timeshare	S - Assessor Stipulation	\$ 574,600	\$ 300,800	\$ (273,800)	-48%
30-06-452-681-0000	SNOWBIRD RESORT LLC	9320 S CLIFF LODGE #VO913	611 - Condo Timeshare	S - Assessor Stipulation	\$ 574,600	\$ 300,800	\$ (273,800)	-48%
15-25-126-008-0000	JOE DOCTORMAN & SON, LLC	2900 S 400 W	594 - Storage Warehouse	H - Hearing Recommendation	\$ 2,013,800	\$ 1,748,500	\$ (265,300)	-13%
30-05-201-001-2009	SALT LAKE CITY WINTER SPORTS	10421 E LITTLE COTTONWOOD	500 - Commercial / Other	C - Assessor Recommendation	\$ 2,640,500	\$ 3,838,400	\$ 1,197,900	45%

Total Parcels: 59