

**APPEAL TO THE BOX ELDER COUNTY BOARD OF EQUALIZATION  
REAL PROPERTY**

For more information visit the Auditor's home page on the internet at [www.boxeldercounty.org/auditor.htm](http://www.boxeldercounty.org/auditor.htm)

**PLEASE COMPLETE ALL REQUESTED INFORMATION IN FULL**

1. GENERAL INFORMATION AND DESCRIPTION OF PROPERTY	FOR OFFICE USE ONLY
PARCEL NUMBER (see notice):	DATE RECEIVED:
NAME(S) OF OWNER(S) OF RECORD:	APPEAL NUMBER:
PROPERTY LOCATION (ADDRESS):	APPOINTMENT DATE & TIME:
MARKET VALUE (as shown on notice):	INITIALS (clerk of board):
<b>2. OWNER(S) OPINION OF FAIR MARKET VALUES AS OF JANUARY 1 OF THE CURRENT YEAR (required by law):</b>	

**I REQUEST THAT THE MARKET VALUE OF THIS PROPERTY BE ADJUSTED BASED UPON THE FOLLOWING**

3. BASIS FOR APPEAL AND REQUIRED DOCUMENTATION
<p>"FAIR MARKET VALUE" IS DEFINED AS THE AMOUNT AT WHICH PROPERTY WOULD CHANGE HANDS BETWEEN A WILLING BUYER AND SELLER NEITHER BEING UNDER ANY COMPULSION (SECTION 59-2-102[8] U.C.A.)</p> <p align="center"><b><i>YOU MUST PROVIDE EVIDENCE THAT THE MARKET VALUE ON YOUR NOTICE EXCEEDS "FAIR MARKET VALUE" YOUR EVIDENCE MUST BE BETTER THAN THE ASSESSOR'S IN ORDER TO HAVE YOUR VALUE REDUCED</i></b></p>
<p>My Opinion of value shown above is based on one or more of the following: (the order given below does not indicate any particular priority)</p> <p><input type="checkbox"/> A. Purchase of the property within the year of 2010. Attach a copy of closing or settlement statements from purchase. Please note: "Short Sales", "Bank-Owned", and/or "Foreclosure" sales are not necessarily indicative of a fair market sale but will be considered. These sales must be supported by a valid appraisal report that banks require for such sales. If an appraisal was made for the sale, submitting a copy of the full appraisal will probably strengthen your appeal</p> <p><input type="checkbox"/> B. Professional Fee Appraisal completed within the year 2010. Attach a full copy of appraisal</p> <p><input type="checkbox"/> C. Sale of Three (3) or more comparable properties sold as close as possible to January 1, 2011 and that sold within the year of 2010</p> <p><input type="checkbox"/> D. Factual error in Assessor's data or cost approach to value. Please provide a full description of the error with supporting evidence. You must still include your requested opinion of value and support this value with evidence</p> <p><input type="checkbox"/> E. Income Approach to Value <u><i>(Commercial Properties Only)</i></u>. Be prepared to show how your rents or income from the property compare to market rents</p> <ul style="list-style-type: none"> <li>• Minimum requirement is a Rent Roll, an income and expense statement, an operating statement, or a Profit and Loss Statement (for the property and not the business using the property)</li> <li>• If property is owner occupied you may submit rents from 3 comparable properties</li> <li>• Apartments with 3-12 units are usually valued by the Assessor using a Gross Rent Multiplier (GRM) approach but may be valued by the Assessor using a price per unit, price per square foot, or rent per square foot</li> <li>• GRM is equal to sales price divided by gross annual rents. Evidence of GRM should be supported by 3 sales of comparable properties</li> </ul>

<p><u>Taxpayer's Rights</u></p> <p><input type="checkbox"/> I do not wish to appear before the county board. I wish to have the Board's decision based on consideration of the information submitted. I understand I retain the right to appeal to the Utah State Tax Commission if I am not satisfied</p>
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**I certify that all statements here and before the Board are true, complete and correct to the best of my knowledge. I understand that all information submitted to the Board, and the decision of the Board are public record. If the Board is unable to make a decision prior to December 1, 2011; I am still responsible to pay all the taxes due to avoid penalties and interest. If a refund is necessary, it will include interest starting January 1, 2012.**

SIGNATURE OF OWNER OR AGENT: \_\_\_\_\_

DATED THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 2011

OWNER'S DAYTIME TELEPHONE NUMBER: (        ) \_\_\_\_\_

