



Michael R. Howard

Summit County Auditor

September 30, 2019

County Council,

Please reconvene as the Board of Equalization on October 9, 2019. Consider approving the Stipulations of Agreements for the 2019 property tax appeals. As you are aware, they need the approval of the council before they can be mailed out to the property owners for their agreement or disagreement. The property owner has ten days to return the stipulation from the mailing date. If they disagree with the appraiser's decision they can call to schedule an informal hearing. If the appellant does not return the stipulation to our office, it is presumed they agree with the decision. Also, if the appellant disagrees with the informal hearing decision, they can appeal to the State Tax Commission.

Thanks for your consideration.

Sincerely,

A handwritten signature in black ink that reads "LoraLea McKnight". The signature is written in a cursive, flowing style.

LoraLea McKnight

Clerk of the Board of Equalization

2019 BOE Adjustments

Account #	RDN	Serial #	New Market Value	Old Market Value	MV Difference	New Taxable Value	Old Taxable Value	Taxable Difference	County Tax Dollar Difference	Old Tax Estimate	% Difference	Explanation for adjustment
0036693	91-03-23	3K-5-C	\$ 700,000.00	\$ 700,000.00	\$ -	\$ 385,000.00	\$ 700,000.00	\$ (315,000.00)	\$ (261.77)	\$ 5,821.20	-45.00%	Change to primary residence
0193791	05-02-02	AF-41	\$ 2,445,224.00	\$ 2,445,224.00	\$ -	\$ 1,344,873.00	\$ 2,445,224.00	\$ (1,100,351.00)	\$ (914.39)	\$ 20,334.48	-45.00%	Change to primary residence
0345060	14-05-20	BHWKS-1-5-2AM	\$ 602,290.00	\$ 602,290.00	\$ -	\$ 331,259.00	\$ 602,290.00	\$ (271,031.00)	\$ (225.23)	\$ 4,779.77	-45.00%	Change to primary residence
0301048	14-02-10	BN-A-3-62	\$ 1,166,156.00	\$ 1,166,156.00	\$ -	\$ 640,385.00	\$ 1,166,156.00	\$ (525,771.00)	\$ (436.92)	\$ 9,254.61	-45.09%	Change to primary residence
0259626	91-05-02	CHC-109	\$ 130,000.00	\$ 130,000.00	\$ -	\$ 71,500.00	\$ 130,000.00	\$ (58,500.00)	\$ (48.61)	\$ 1,081.08	-45.00%	Change to primary residence
0342505	91-09-24	CSLC-A138-AM	\$ 1,020,000.00	\$ 1,200,000.00	\$ (180,000.00)	\$ 1,020,000.00	\$ 1,200,000.00	\$ (180,000.00)	\$ (149.58)	\$ 9,979.20	-15.00%	Adjust value to reflect comparable sales
0342513	91-09-24	CSLC-A201-AM	\$ 1,360,000.00	\$ 1,400,000.00	\$ (40,000.00)	\$ 1,360,000.00	\$ 1,400,000.00	\$ (40,000.00)	\$ (33.24)	\$ 11,642.40	-2.86%	Adjust value to reflect comparable sales
0342521	91-24-24	CSLC-A202-AM	\$ 1,360,000.00	\$ 1,400,000.00	\$ (40,000.00)	\$ 1,360,000.00	\$ 1,400,000.00	\$ (40,000.00)	\$ (33.24)	\$ 11,642.40	-2.86%	Adjust value to reflect comparable sales
0342539	91-09-24	CSLC-A209-AM	\$ 1,360,000.00	\$ 1,400,000.00	\$ (40,000.00)	\$ 1,360,000.00	\$ 1,400,000.00	\$ (40,000.00)	\$ (33.24)	\$ 11,642.40	-2.86%	Adjust value to reflect comparable sales
0342547	91-09-24	CSLC-A210-AM	\$ 1,360,000.00	\$ 1,400,000.00	\$ (40,000.00)	\$ 1,360,000.00	\$ 1,400,000.00	\$ (40,000.00)	\$ (33.24)	\$ 11,642.40	-2.86%	Adjust value to reflect comparable sales
0342554	91-09-24	CSLC-A223-AM	\$ 1,040,000.00	\$ 1,200,000.00	\$ (160,000.00)	\$ 1,040,000.00	\$ 1,200,000.00	\$ (160,000.00)	\$ (132.96)	\$ 9,979.20	-13.33%	Adjust value to reflect comparable sales
0342562	91-09-24	CSLC-A224-AM	\$ 1,087,500.00	\$ 1,200,000.00	\$ (112,500.00)	\$ 1,087,500.00	\$ 1,200,000.00	\$ (112,500.00)	\$ (93.49)	\$ 5,488.56	-9.38%	Adjust value to reflect comparable sales
0342588	91-09-24	CSLC-A238-AM	\$ 980,000.00	\$ 1,200,000.00	\$ (220,000.00)	\$ 980,000.00	\$ 1,200,000.00	\$ (220,000.00)	\$ (182.82)	\$ 9,979.20	-18.33%	Adjust value to reflect comparable sales
0342596	91-09-24	CSLC-A301-AM	\$ 1,360,000.00	\$ 1,400,000.00	\$ (40,000.00)	\$ 1,360,000.00	\$ 1,400,000.00	\$ (40,000.00)	\$ (33.24)	\$ 11,642.40	-2.86%	Adjust value to reflect comparable sales
0342604	91-09-24	CSLC-A302-AM	\$ 1,360,000.00	\$ 1,400,000.00	\$ (40,000.00)	\$ 1,360,000.00	\$ 1,400,000.00	\$ (40,000.00)	\$ (33.24)	\$ 11,642.40	-2.86%	Adjust value to reflect comparable sales
0342612	91-09-24	CSLC-A309-AM	\$ 1,360,000.00	\$ 1,400,000.00	\$ (40,000.00)	\$ 1,360,000.00	\$ 1,400,000.00	\$ (40,000.00)	\$ (33.24)	\$ 11,642.40	-2.86%	Adjust value to reflect comparable sales
0350620	91-09-24	CSLC-A310-AM	\$ 1,360,000.00	\$ 1,400,000.00	\$ (40,000.00)	\$ 1,360,000.00	\$ 1,400,000.00	\$ (40,000.00)	\$ (33.24)	\$ 11,642.40	-2.86%	Adjust value to reflect comparable sales
0342638	91-09-24	CSLC-A317-AM	\$ 1,050,000.00	\$ 1,200,000.00	\$ (150,000.00)	\$ 1,050,000.00	\$ 1,200,000.00	\$ (150,000.00)	\$ (124.65)	\$ 9,979.20	-12.50%	Adjust value to reflect comparable sales
0342653	91-09-24	CSLC-A323-AM	\$ 1,040,000.00	\$ 1,200,000.00	\$ (160,000.00)	\$ 1,040,000.00	\$ 1,200,000.00	\$ (160,000.00)	\$ (132.96)	\$ 9,979.20	-13.33%	Adjust value to reflect comparable sales
0342661	91-09-24	CSLC-A324-AM	\$ 1,040,000.00	\$ 1,200,000.00	\$ (160,000.00)	\$ 1,040,000.00	\$ 1,200,000.00	\$ (160,000.00)	\$ (132.96)	\$ 9,979.20	-13.33%	Adjust value to reflect comparable sales
0342679	91-09-24	CSLC-A332-AM	\$ 1,300,000.00	\$ 1,400,000.00	\$ (100,000.00)	\$ 1,300,000.00	\$ 1,400,000.00	\$ (100,000.00)	\$ (83.10)	\$ 11,642.40	-7.14%	Adjust value to reflect comparable sales
0342687	91-09-24	CSLC-A338-AM	\$ 980,000.00	\$ 1,200,000.00	\$ (220,000.00)	\$ 980,000.00	\$ 1,200,000.00	\$ (220,000.00)	\$ (182.82)	\$ 11,642.40	-18.33%	Adjust value to reflect comparable sales
0342695	91-09-24	CSLC-A409-AM	\$ 1,360,000.00	\$ 1,400,000.00	\$ (40,000.00)	\$ 1,360,000.00	\$ 1,400,000.00	\$ (40,000.00)	\$ (33.24)	\$ 11,642.40	-2.86%	Adjust value to reflect comparable sales
0342703	91-09-24	CSLC-A410-AM	\$ 1,360,000.00	\$ 1,400,000.00	\$ (40,000.00)	\$ 1,360,000.00	\$ 1,400,000.00	\$ (40,000.00)	\$ (33.24)	\$ 11,642.40	-2.86%	Adjust value to reflect comparable sales
0342711	91-09-24	CSLC-A417-AM	\$ 1,050,000.00	\$ 1,200,000.00	\$ (150,000.00)	\$ 1,050,000.00	\$ 1,200,000.00	\$ (150,000.00)	\$ (124.65)	\$ 9,979.20	-12.50%	Adjust value to reflect comparable sales
0342737	91-09-24	CSLC-A423-AM	\$ 1,040,000.00	\$ 1,200,000.00	\$ (160,000.00)	\$ 1,040,000.00	\$ 1,200,000.00	\$ (160,000.00)	\$ (132.96)	\$ 9,979.20	-13.33%	Adjust value to reflect comparable sales
0342752	91-09-24	CSLC-A432-AM	\$ 1,300,000.00	\$ 1,400,000.00	\$ (100,000.00)	\$ 1,300,000.00	\$ 1,400,000.00	\$ (100,000.00)	\$ (83.10)	\$ 11,642.40	-7.14%	Adjust value to reflect comparable sales
0342760	91-09-24	CSLC-A438-AM	\$ 980,000.00	\$ 1,200,000.00	\$ (220,000.00)	\$ 980,000.00	\$ 1,200,000.00	\$ (220,000.00)	\$ (182.82)	\$ 11,642.40	-18.33%	Adjust value to reflect comparable sales
0350599	91-09-24	CSLC-B-B267-AM	\$ 930,000.00	\$ 1,160,000.00	\$ (230,000.00)	\$ 930,000.00	\$ 1,160,000.00	\$ (230,000.00)	\$ (191.13)	\$ 9,646.56	-19.83%	Adjust value to reflect comparable sales
0350581	91-09-24	CSLC-B-B270-AM	\$ 940,000.00	\$ 1,100,000.00	\$ (160,000.00)	\$ 940,000.00	\$ 1,100,000.00	\$ (160,000.00)	\$ (132.96)	\$ 9,147.60	-14.55%	Adjust value to reflect comparable sales
0350615	91-09-24	CSLC-B-B273-AM	\$ 930,000.00	\$ 1,160,000.00	\$ (230,000.00)	\$ 930,000.00	\$ 1,160,000.00	\$ (230,000.00)	\$ (191.13)	\$ 9,646.56	-19.83%	Adjust value to reflect comparable sales
0350607	91-09-24	CSLC-B-B276-AM	\$ 970,000.00	\$ 1,160,000.00	\$ (190,000.00)	\$ 970,000.00	\$ 1,160,000.00	\$ (190,000.00)	\$ (157.89)	\$ 9,646.56	-16.38%	Adjust value to reflect comparable sales
0350631	91-09-24	CSLC-B-B279-AM	\$ 930,000.00	\$ 1,160,000.00	\$ (230,000.00)	\$ 930,000.00	\$ 1,160,000.00	\$ (230,000.00)	\$ (191.13)	\$ 9,646.56	-19.83%	Adjust value to reflect comparable sales
0350623	91-09-24	CSLC-B-B282-AM	\$ 930,000.00	\$ 1,100,000.00	\$ (170,000.00)	\$ 930,000.00	\$ 1,100,000.00	\$ (170,000.00)	\$ (141.27)	\$ 9,147.60	-15.45%	Adjust value to reflect comparable sales
0350656	91-09-24	CSLC-B-B285-AM	\$ 930,000.00	\$ 1,160,000.00	\$ (230,000.00)	\$ 930,000.00	\$ 1,160,000.00	\$ (230,000.00)	\$ (191.13)	\$ 9,646.56	-19.83%	Adjust value to reflect comparable sales
0350649	91-09-24	CSLC-B-B288-AM	\$ 930,000.00	\$ 1,100,000.00	\$ (170,000.00)	\$ 930,000.00	\$ 1,100,000.00	\$ (170,000.00)	\$ (141.27)	\$ 9,147.60	-15.45%	Adjust value to reflect comparable sales
0350664	91-09-24	CSLC-B-B294-AM	\$ 1,100,000.00	\$ 1,100,000.00	\$ -	\$ 1,100,000.00	\$ 1,100,000.00	\$ -	\$ -	\$ 9,147.60	0.00%	No change made
0350672	91-09-24	CSLC-B-B298-AM	\$ 1,240,000.00	\$ 1,400,000.00	\$ (160,000.00)	\$ 1,240,000.00	\$ 1,400,000.00	\$ (160,000.00)	\$ (132.96)	\$ 11,642.40	-11.43%	Adjust value to reflect comparable sales
0350698	91-09-24	CSLC-B-B367-AM	\$ 930,000.00	\$ 1,160,000.00	\$ (230,000.00)	\$ 930,000.00	\$ 1,160,000.00	\$ (230,000.00)	\$ (191.13)	\$ 9,646.56	-19.83%	Adjust value to reflect comparable sales
0350680	91-09-24	CSLC-B-B370-AM	\$ 940,000.00	\$ 1,100,000.00	\$ (160,000.00)	\$ 940,000.00	\$ 1,100,000.00	\$ (160,000.00)	\$ (132.96)	\$ 9,147.60	-14.55%	Adjust value to reflect comparable sales
0350714	91-09-24	CSLC-B-B373-AM	\$ 930,000.00	\$ 1,160,000.00	\$ (230,000.00)	\$ 930,000.00	\$ 1,160,000.00	\$ (230,000.00)	\$ (191.13)	\$ 9,646.56	-19.83%	Adjust value to reflect comparable sales
0350706	91-09-24	CSLC-B-B376-AM	\$ 970,000.00	\$ 1,160,000.00	\$ (190,000.00)	\$ 970,000.00	\$ 1,160,000.00	\$ (190,000.00)	\$ (157.89)	\$ 9,646.56	-16.38%	Adjust value to reflect comparable sales
0350730	91-09-24	CSLC-B-B379-AM	\$ 930,000.00	\$ 1,160,000.00	\$ (230,000.00)	\$ 930,000.00	\$ 1,160,000.00	\$ (230,000.00)	\$ (191.13)	\$ 9,646.56	-19.83%	Adjust value to reflect comparable sales
0350722	91-09-24	CSLC-B-B382-AM	\$ 930,000.00	\$ 1,100,000.00	\$ (170,000.00)	\$ 930,000.00	\$ 1,100,000.00	\$ (170,000.00)	\$ (141.27)	\$ 9,147.60	-15.45%	Adjust value to reflect comparable sales
0350755	91-09-24	CSLC-B-B385-AM	\$ 930,000.00	\$ 1,160,000.00	\$ (230,000.00)	\$ 930,000.00	\$ 1,160,000.00	\$ (230,000.00)	\$ (191.13)	\$ 9,646.56	-19.83%	Adjust value to reflect comparable sales
0350748	91-09-24	CSLC-B-B388-AM	\$ 1,100,000.00	\$ 1,100,000.00	\$ -	\$ 1,100,000.00	\$ 1,100,000.00	\$ -	\$ -	\$ 9,147.60	0.00%	No change made
0350763	91-09-24	CSLC-B-B394-AM	\$ 930,000.00	\$ 1,100,000.00	\$ (170,000.00)	\$ 930,000.00	\$ 1,100,000.00	\$ (170,000.00)	\$ (141.27)	\$ 9,147.60	-15.45%	Adjust value to reflect comparable sales
0350771	91-09-24	CSLC-B-B398-AM	\$ 1,240,000.00	\$ 1,400,000.00	\$ (160,000.00)	\$ 1,240,000.00	\$ 1,400,000.00	\$ (160,000.00)	\$ (132.96)	\$ 11,642.40	-11.43%	Adjust value to reflect comparable sales
0350797	91-09-24	CSLC-B-B485-AM	\$ 930,000.00	\$ 1,100,000.00	\$ (170,000.00)	\$ 930,000.00	\$ 1,100,000.00	\$ (170,000.00)	\$ (141.27)	\$ 9,147.60	-15.45%	Adjust value to reflect comparable sales
0350789	91-08-24	CSLC-B-B488-AM	\$ 930,000.00	\$ 1,100,000.00	\$ (170,000.00)	\$ 930,000.00	\$ 1,100,000.00	\$ (170,000.00)	\$ (141.27)	\$ 9,147.60	-15.45%	Adjust value to reflect comparable sales
0350805	91-09-24	CSLC-B-B494-AM	\$ 930,000.00	\$ 1,100,000.00	\$ (170,000.00)	\$ 930,000.00	\$ 1,100,000.00	\$ (170,000.00)	\$ (141.27)	\$ 9,147.60	-15.45%	Adjust value to reflect comparable sales
0001044	37-33-40	CT-185	\$ 127,428.00	\$ 127,428.00	\$ -	\$ 70,085.00	\$ 127,428.00	\$ (57,343.00)	\$ (47.65)	\$ 1,235.29	-45.00%	Change to primary residence
0001366	37-33-40	CT-212	\$ 177,599.00	\$ 177,599.00	\$ -	\$ 97,679.00	\$ 177,599.00	\$ (79,920.00)	\$ (66.41)	\$ 1,721.64	-45.00%	Change to primary residence
0375570	11-09-02	DDCE-2	\$ 3,750,000.00	\$ 4,162,730.00	\$ (412,730.00)	\$ 2,085,000.00	\$ 2,312,002.00	\$ (227,002.00)	\$ (188.64)	\$ 17,104.19	-9.82%	Adjust value to reflect comparable sales
0307425	37-34-60	DEAR-1	\$ 241,436.00	\$ 241,436.00	\$ -	\$ 241,436.00	\$ 132,790.00	\$ 108,646.00	\$ 90.28	\$ 1,030.18	55.00%	Change to Non primary residence
0455854	92-02-13	ECSC-21-AM	\$ 2,100,000.00	\$ 2,100,000.00	\$ -	\$ 1,155,000.00	\$ 2,100,000.00	\$ (945,000.00)	\$ (785.30)	\$ 15,857.10	-45.00%	Change to primary residence
0420095	92-01-14	ESLAL-148-AM	\$ 625,000.00	\$ 700,000.00	\$ (75,000.00)	\$ 625,000.00	\$ 700,000.00	\$ (75,000.00)	\$ (62.33)	\$ 5,285.70	-10.71%	Adjust value to reflect comparable sales
0420293	92-01-14	ESLAL-351-AM	\$ 525,000.00	\$ 660,000.00	\$ (135,000.00)	\$ 525,000.00	\$ 660,000.00	\$ (135,000.00)	\$ (112.19)	\$ 4,983.66	-20.45%	Adjust value to reflect comparable sales
0485370	37-34-61	ESFT-3-4	\$ 370,440.00	\$ 370,440.00	\$ -	\$ 171,112.00	\$ 349,556.00	\$ (178,444.00)	\$ (148.29)	\$ 2,628.31	-51.05%	Change to primary residence
0312490	25-28-01	FE-2	\$ 1,110,420.00	\$ 1,186,743.00	\$ (76,323.00)	\$ 1,110,420.00	\$ 1,186,743.00	\$ (76,323.00)	\$ (63.42)	\$ 10,289.06	-6.43%	Adjust value to reflect comparable sales

Account #	RDN	Serial #	New Market Value	Old Market Value	MV Difference	New Taxable Value	Old Taxable Value	Taxable Difference	County Tax Dollar Difference	Old Tax Estimate	% Difference	Explanation for adjustment
		Totals for 8/21/2019	\$ 59,929,387.00	\$ 65,275,520.00	\$ (5,346,133.00)	\$ 45,381,316.00	\$ 56,727,784.00	\$ (11,346,468.00)	\$ (9,428.91)			
		Totals for 8/14/2019	\$ 189,394,538.00	\$ 191,034,401.00	\$ (1,639,863.00)	\$ 139,894,057.00	\$ 158,411,689.00	\$ (18,517,632.00)	\$ (15,388.15)			
		Totals for 8/7/2019	\$ 47,065,983.00	\$ 71,216,354.00	\$ (24,150,371.00)	\$ 46,392,869.00	\$ 71,711,523.00	\$ (25,318,654.00)	\$ (33,294.03)			
		Running Total	\$ 1,554,534,420.00	\$ 1,670,123,865.00	\$ (115,589,445.00)	\$ 1,316,328,803.00	\$ 1,298,950,221.00	\$ 17,378,582.00	\$ 2,187.37			

The total Market value for Summit County is \$27,147,668,388 as of 5/22/2019

The Market value decrease for 2019 is(\$ 115,589,445) as of 10/09/2019

The Total Taxable value for Summit County is \$21,297,930,855 as of 5/22/2019

The Taxable Value Increase for 2019 is \$ 17,378,582 as of 10/09/2019

The County Tax dollar Increase for 2019 is \$ 2,187.37 as of 10/09/2019

The county Tax dollar differences are the County General and County Municipal line rates.