



Michael R. Howard

Summit County Auditor

October 21, 2019

County Council,

Please reconvene as the Board of Equalization on October 30, 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,

*Lora Lea 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
0162499	41-03-20	WA-11-1	\$ 437,000.00	\$ 900,408.00	\$ (463,408.00)	\$ 437,000.00	\$ 900,408.00	\$ (463,408.00)	\$ (385.09)	\$ 4,201.99	-51.47%	Adjust value to reflect comparable sales
0312490	25-28-01	FE-2	\$ 1,070,000.00	\$ 1,110,420.00	\$ (40,420.00)	\$ 1,070,000.00	\$ 1,110,420.00	\$ (40,420.00)	\$ (33.59)	\$ 9,627.34	-3.64%	Adjust value to reflect comparable sales
0505407	41-03-20	WA-14-A	\$ 56,140.00	\$ 55,415.00	\$ 725.00	\$ 56,140.00	\$ 55,415.00	\$ 725.00	\$ 0.60	\$ 405.03	1.31%	Attach trailer to this Parcel
0217129	24-22-01	CD-431-1-T	\$ 21,378.00	\$ 64,917.00	\$ (43,539.00)	\$ 21,378.00	\$ 64,917.00	\$ (43,539.00)	\$ (36.18)	\$ 518.17	-67.07%	Cabin Burned Down
0376263	92-05-01	CCRK-B-34	\$ 325,000.00	\$ 325,000.00	\$ -	\$ 325,000.00	\$ 178,750.00	\$ 146,250.00	\$ 121.53	\$ 1,349.74	55.00%	Change to Non Primary residence
0230155	17-03-02	SMT-A-85	\$ 660,859.00	\$ 660,859.00	\$ -	\$ 660,859.00	\$ 363,472.00	\$ 297,387.00	\$ 247.13	\$ 2,884.51	55.00%	Change to Non Primary residence
0336184	91-09-23	BBEAR-206	\$ 630,000.00	\$ 630,000.00	\$ -	\$ 630,000.00	\$ 346,500.00	\$ 283,500.00	\$ 235.59	\$ 2,881.49	55.00%	Change to Non Primary residence
0370829	92-04-06	OJR-3	\$ 540,000.00	\$ 540,000.00	\$ -	\$ 297,000.00	\$ 540,000.00	\$ (243,000.00)	\$ (201.93)	\$ 4,285.44	-45.00%	Change to Primary residence
0223069	92-03-01	PWL-3-K	\$ 180,000.00	\$ 180,000.00	\$ -	\$ 99,000.00	\$ 180,000.00	\$ (81,000.00)	\$ (67.31)	\$ 1,428.48	-45.00%	Change to Primary residence
0437115	18-02-01	SGR-1-12	\$ 1,177,241.00	\$ 1,177,241.00	\$ -	\$ 647,482.00	\$ 1,177,241.00	\$ (529,759.00)	\$ (440.23)	\$ 10,283.20	-45.00%	Change to Primary residence
0004295	37-33-41	CT-68-C	\$ 177,132.00	\$ 177,132.00	\$ -	\$ 97,422.00	\$ 177,132.00	\$ (79,710.00)	\$ (66.24)	\$ 1,717.12	-45.00%	Change to Primary residence
0376511	92-05-01	CCRK-D-14	\$ 260,000.00	\$ 260,000.00	\$ -	\$ 143,000.00	\$ 260,000.00	\$ (117,000.00)	\$ (97.23)	\$ 1,079.79	-45.00%	Change to Primary residence
0295778	11-05-02	CDW-19	\$ 2,393,870.00	\$ 2,393,870.00	\$ -	\$ 1,316,628.00	\$ 2,393,870.00	\$ (1,077,242.00)	\$ (895.19)	\$ 18,997.75	-45.00%	Change to Primary residence
0192587	14-02-40	JR-130	\$ 788,746.00	\$ 788,746.00	\$ -	\$ 433,809.00	\$ 788,746.00	\$ (354,937.00)	\$ (294.95)	\$ 6,259.49	-45.00%	Change to Primary residence
0274351	13-03-10	EKH-B-E118	\$ 997,685.00	\$ 997,685.00	\$ -	\$ 548,726.00	\$ 997,685.00	\$ (448,959.00)	\$ (373.08)	\$ 7,917.63	-45.00%	Change to Primary residence
0253348	13-03-20	PB-12-810	\$ 622,280.00	\$ 622,280.00	\$ -	\$ 342,254.00	\$ 622,280.00	\$ (280,026.00)	\$ (232.70)	\$ 4,938.41	-45.00%	Change to Primary residence
0042105	06-01-01	POV-122	\$ 717,460.00	\$ 717,460.00	\$ -	\$ 394,603.00	\$ 717,460.00	\$ (322,857.00)	\$ (268.29)	\$ 5,966.40	-45.00%	Change to Primary residence
0200679	06-01-03	CCR-9	\$ 1,077,016.00	\$ 1,077,016.00	\$ -	\$ 592,358.00	\$ 1,077,016.00	\$ (484,658.00)	\$ (402.75)	\$ 8,956.47	-45.00%	Change to Primary residence
0317986	92-03-06	BHV-2-27A	\$ 625,000.00	\$ 625,000.00	\$ -	\$ 343,750.00	\$ 625,000.00	\$ (281,250.00)	\$ (233.72)	\$ 4,719.38	-45.00%	Change to Primary residence
0237549	14-02-41	JR-4-4087	\$ 1,006,497.00	\$ 1,006,497.00	\$ -	\$ 553,573.00	\$ 1,006,497.00	\$ (452,924.00)	\$ (376.38)	\$ 7,987.56	-45.00%	Change to Primary residence
0370605	17-01-02	MRE-68	\$ 1,539,496.00	\$ 1,539,496.00	\$ -	\$ 846,722.00	\$ 1,539,496.00	\$ (692,774.00)	\$ (575.70)	\$ 12,217.44	-45.00%	Change to Primary residence
0066146	13-04-09	SU-I-34	\$ 624,610.00	\$ 624,610.00	\$ -	\$ 343,535.00	\$ 624,610.00	\$ (281,075.00)	\$ (233.57)	\$ 4,956.90	-45.00%	Change to Primary residence
0272462	16-20-05	NSS-B-56	\$ 1,014,545.00	\$ 1,014,545.00	\$ -	\$ 557,999.00	\$ 1,014,545.00	\$ (456,546.00)	\$ (379.39)	\$ 8,051.43	-45.00%	Change to Primary residence
0398192	37-33-40	SM-2-1	\$ 222,629.00	\$ 222,629.00	\$ -	\$ 122,445.00	\$ 222,629.00	\$ (100,184.00)	\$ (83.25)	\$ 2,158.17	-45.00%	Change to Primary residence
0008361	37-34-60	HT-57	\$ 174,932.00	\$ 174,932.00	\$ -	\$ 96,212.00	\$ 174,932.00	\$ (78,720.00)	\$ (65.42)	\$ 1,357.12	-45.00%	Change to Primary residence
0134175	17-04-03	HE-B-292-A	\$ 1,016,696.00	\$ 1,016,696.00	\$ -	\$ 559,182.00	\$ 1,016,696.00	\$ (457,514.00)	\$ (380.19)	\$ 8,068.50	-45.00%	Change to Primary residence
0352777	17-01-01	TSP-4	\$ 1,078,245.00	\$ 1,078,245.00	\$ -	\$ 593,034.00	\$ 1,078,245.00	\$ (485,211.00)	\$ (403.21)	\$ 8,556.95	-45.00%	Change to Primary residence
0386122	17-03-03	SSS-4-545	\$ 780,000.00	\$ 780,000.00	\$ -	\$ 429,000.00	\$ 780,000.00	\$ (351,000.00)	\$ (291.68)	\$ 6,190.08	-45.00%	Change to Primary residence
0054910	16-10-09	PP-87-20-A	\$ 1,476,697.00	\$ 1,476,697.00	\$ -	\$ 821,363.00	\$ 1,476,697.00	\$ (655,334.00)	\$ (544.58)	\$ 11,150.54	-44.38%	Change to Primary residence
0137368	14-03-10	SL-A-9	\$ 772,500.00	\$ 772,500.00	\$ -	\$ 424,875.00	\$ 772,500.00	\$ (347,625.00)	\$ (288.88)	\$ 6,631.14	-45.00%	Change to Primary residence
0084669	37-32-22	NS-519	\$ 204,153.00	\$ 204,153.00	\$ -	\$ 112,284.00	\$ 204,153.00	\$ (91,869.00)	\$ (76.34)	\$ 1,545.85	-45.00%	Change to Primary residence
0352868	17-01-01	TSP-13	\$ 1,583,495.00	\$ 1,583,495.00	\$ -	\$ 870,922.00	\$ 1,583,495.00	\$ (712,573.00)	\$ (592.15)	\$ 12,566.62	-45.00%	Change to Primary residence
0138036	14-03-10	SL-B-195	\$ 904,947.00	\$ 904,947.00	\$ -	\$ 497,720.00	\$ 904,947.00	\$ (407,227.00)	\$ (338.41)	\$ 7,768.07	-45.00%	Change to Primary residence
0130983	14-03-30	SL-I-2-33	\$ 1,138,820.00	\$ 1,138,820.00	\$ -	\$ 626,801.00	\$ 1,138,820.00	\$ (512,019.00)	\$ (425.49)	\$ 9,775.63	-44.96%	Change to Primary residence
0105423	24-22-01	CD-311-A	\$ 179,015.00	\$ 179,015.00	\$ -	\$ 98,458.00	\$ 179,015.00	\$ (80,557.00)	\$ (66.94)	\$ 1,428.90	-45.00%	Change to Primary residence
0344667	21-12-01	WWS-2A-A25	\$ 628,929.00	\$ 628,929.00	\$ -	\$ 348,358.00	\$ 628,929.00	\$ (280,571.00)	\$ (233.15)	\$ 5,857.84	-44.61%	Change to Primary residence
0481967	23-20-01	KW-II-8	\$ 346,990.00	\$ 346,990.00	\$ -	\$ 190,844.00	\$ 346,990.00	\$ (156,146.00)	\$ (129.76)	\$ 3,081.27	-45.00%	Change to Primary residence
0109672	24-22-01	CD-487	\$ 1,197,115.00	\$ 1,197,115.00	\$ -	\$ 209,072.00	\$ 333,865.00	\$ (124,793.00)	\$ (103.70)	\$ 2,664.91	-37.38%	Change to Primary residence
0181069	27-36-01	SS-80-4	\$ 879,533.00	\$ 879,533.00	\$ -	\$ 467,641.00	\$ 778,065.00	\$ (310,424.00)	\$ (257.96)	\$ 5,826.93	-39.90%	Change to Primary residence
0472062	37-34-60	RVBND-3	\$ 419,730.00	\$ 419,730.00	\$ -	\$ 230,851.00	\$ 419,730.00	\$ (188,879.00)	\$ (156.96)	\$ 3,256.27	-45.00%	Change to Primary residence
0447510	37-34-60	SHARA-2	\$ 224,126.00	\$ 224,126.00	\$ -	\$ 123,269.00	\$ 224,126.00	\$ (100,857.00)	\$ (83.81)	\$ 1,738.77	-45.00%	Change to Primary residence
0072144	19-10-01	LR-3-181-A	\$ 331,748.00	\$ 331,748.00	\$ -	\$ 182,461.00	\$ 331,748.00	\$ (149,287.00)	\$ (124.06)	\$ 3,058.38	-45.00%	Change to Primary residence
1632578	41-03-20	WA-15-16	\$ 54,635.00	\$ 55,360.00	\$ (725.00)	\$ 54,635.00	\$ 55,360.00	\$ (725.00)	\$ (0.60)	\$ 404.63	-1.31%	Remove Trailer oan put on neighboring parcel
0468605	00-11-02	ESCLAL-S-107-AM	\$ 10,000.00	\$ 10,000.00	\$ -	\$ 10,000.00	\$ 10,000.00	\$ -	\$ -	\$ 75.51	0.00%	Revalued parcels using timeshare methodology
0468612	00-11-02	ESCLAL-S-108-AM	\$ 10,000.00	\$ 10,000.00	\$ -	\$ 10,000.00	\$ 10,000.00	\$ -	\$ -	\$ 75.51	0.00%	Revalued parcels using timeshare methodology
0468629	00-11-02	ESCLAL-S-109-AM	\$ 10,000.00	\$ 10,000.00	\$ -	\$ 10,000.00	\$ 10,000.00	\$ -	\$ -	\$ 75.51	0.00%	Revalued parcels using timeshare methodology
0468636	00-11-02	ESCLAL-S-110-AM	\$ 10,000.00	\$ 10,000.00	\$ -	\$ 10,000.00	\$ 10,000.00	\$ -	\$ -	\$ 75.51	0.00%	Revalued parcels using timeshare methodology
0468643	00-11-02	ESCLAL-S-111-AM	\$ 10,000.00	\$ 10,000.00	\$ -	\$ 10,000.00	\$ 10,000.00	\$ -	\$ -	\$ 75.51	0.00%	Revalued parcels using timeshare methodology
0468650	00-11-02	ESCLAL-S-112-AM	\$ 10,000.00	\$ 10,000.00	\$ -	\$ 10,000.00	\$ 10,000.00	\$ -	\$ -	\$ 75.51	0.00%	Revalued parcels using timeshare methodology
0468667	00-11-02	ESCLAL-S-113-AM	\$ 10,000.00	\$ 10,000.00	\$ -	\$ 10,000.00	\$ 10,000.00	\$ -	\$ -	\$ 75.51	0.00%	Revalued parcels using timeshare methodology
0468674	00-11-02	ESCLAL-S-114-AM	\$ 10,000.00	\$ 10,000.00	\$ -	\$ 10,000.00	\$ 10,000.00	\$ -	\$ -	\$ 75.51	0.00%	Revalued parcels using timeshare methodology
0468681	00-11-02	ESCLAL-S-115-AM	\$ 10,000.00	\$ 10,000.00	\$ -	\$ 10,000.00	\$ 10,000.00	\$ -	\$ -	\$ 75.51	0.00%	Revalued parcels using timeshare methodology
0468698	00-11-02	ESCLAL-S-116-AM	\$ 10,000.00	\$ 10,000.00	\$ -	\$ 10,000.00	\$ 10,000.00	\$ -	\$ -	\$ 75.51	0.00%	Revalued parcels using timeshare methodology
0468706	00-11-02	ESCLAL-S-117-AM	\$ 10,000.00	\$ 10,000.00	\$ -	\$ 10,000.00	\$ 10,000.00	\$ -	\$ -	\$ 75.51	0.00%	Revalued parcels using timeshare methodology
0468713	00-11-02	ESCLAL-S-118-AM	\$ 10,000.00	\$ 10,000.00	\$ -	\$ 10,000.00	\$ 10,000.00	\$ -	\$ -	\$ 75.51	0.00%	Revalued parcels using timeshare methodology
0468720	00-11-02	ESCLAL-S-119-AM	\$ 10,000.00	\$ 10,000.00	\$ -	\$ 10,000.00	\$ 10,000.00	\$ -	\$ -	\$ 75.51	0.00%	Revalued parcels using timeshare methodology
0468737	00-11-02	ESCLAL-S-120-AM	\$ 10,000.00	\$ 10,000.00	\$ -	\$ 10,000.00	\$ 10,000.00	\$ -	\$ -	\$ 75.51	0.00%	Revalued parcels using timeshare methodology
0468744	00-11-02	ESCLAL-S-121-AM	\$ 10,000.00	\$ 10,000.00	\$ -	\$ 10,000.00	\$ 10,000.00	\$ -	\$ -	\$ 75.51	0.00%	Revalued parcels using timeshare methodology







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
0468357	92-01-14	ESCLAL-5-360-AM	\$ 1,170,921.00	\$ 1,885,000.00	\$ (714,079.00)	\$ 1,170,921.00	\$ 1,885,000.00	\$ (714,079.00)	\$ (593.40)	\$ 14,233.64	-37.88%	Revalued parcels using timeshare methodology
0468890	00-11-02	ESCLAL-S-138-AM	\$ 190,000.00	\$ 190,000.00	\$ -	\$ 190,000.00	\$ 190,000.00	\$ -	\$ -	\$ 1,434.69	0.00%	Revalued parcels using timeshare methodology
<b>Totals for 10/30/2019</b>			\$ 80,729,479.00	\$ 107,934,257.00	\$ (27,204,778.00)	\$ 67,990,254.00	\$ 106,242,402.00	\$ (38,252,148.00)	\$ (31,787.53)			
<b>Totals for 10/23/2019</b>			\$ 108,441,177.00	\$ 109,704,080.00	\$ (1,262,903.00)	\$ 65,181,904.00	\$ 96,408,248.00	\$ (31,226,344.00)	\$ (25,949.09)			
<b>Totals for 10/09/2019</b>			\$ 178,859,520.00	\$ 192,576,713.00	\$ (13,717,193.00)	\$ 134,281,410.00	\$ 178,808,844.00	\$ (44,527,434.00)	\$ (37,002.30)			
<b>Totals for 10/02/2019</b>			\$ 279,452,108.00	\$ 312,402,135.00	\$ (32,950,027.00)	\$ 228,553,335.00	\$ 257,011,163.00	\$ (28,457,828.00)	\$ (23,648.46)			
<b>Totals for 9/18/2019</b>			\$ 543,164,220.00	\$ 550,887,731.00	\$ (7,723,511.00)	\$ 525,034,158.00	\$ 336,288,588.00	\$ 188,745,570.00	\$ 156,847.57			
<b>Totals for 9/11/2019</b>			\$ 161,311,793.00	\$ 186,646,372.00	\$ (25,334,579.00)	\$ 125,944,708.00	\$ 162,700,338.00	\$ (36,755,630.00)	\$ (30,543.93)			
<b>Totals for 8/28/2019</b>			\$ 95,356,871.00	\$ 100,084,639.00	\$ (4,727,768.00)	\$ 70,846,950.00	\$ 77,290,292.00	\$ (6,443,342.00)	\$ (5,354.42)			
<b>Totals for 8/21/2019</b>			\$ 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)			
<b>Totals for 8/14/2019</b>			\$ 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)			
<b>Totals for 8/7/2019</b>			\$ 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)			
<b>Running Total</b>			\$ 1,743,705,076.00	\$ 1,887,762,202.00	\$ (144,057,126.00)	\$ 1,449,500,961.00	\$ 1,501,600,871.00	\$ (52,099,910.00)	\$ (55,549.25)			

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

The Market value decrease for 2019 is( \$ 144,057,126 ) as of 10/30/2019

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

The Taxable Value decrease for 2019 is( \$ 52,099,910 ) as of 10/30/2019

The County Tax dollar decrease for 2019 is ( \$ 55,549.25) as of 10/30/2019

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