



Michael R. Howard

Summit County Auditor

November 4, 2019

County Council,

Please reconvene as the Board of Equalization on November 18, 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,

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	
0406730	01-02-03	199-DALY-ALL	\$ 1,002,465.00	\$ 1,002,465.00	\$ -	\$ 551,355.00	\$ 1,002,465.00	\$ (451,110.00)	\$ (374.87)	\$ 8,336.50	-45.00%	Change to Primary residence	
0487910	01-02-02	257-MC-1	\$ 1,587,120.00	\$ 1,587,120.00	\$ -	\$ 872,916.00	\$ 1,587,120.00	\$ (714,204.00)	\$ (593.50)	\$ 13,198.49	-45.00%	Change to Primary residence	
0488951	01-02-01	936-1	\$ 1,632,320.00	\$ 1,632,320.00	\$ -	\$ 897,776.00	\$ 1,632,320.00	\$ (734,544.00)	\$ (610.41)	\$ 13,574.37	-45.00%	Change to Primary residence	
0402408	04-02-06	APRM-32	\$ 4,710,280.00	\$ 4,710,280.00	\$ -	\$ 2,590,654.00	\$ 4,710,280.00	\$ (2,119,626.00)	\$ (1,761.41)	\$ 39,170.69	-45.00%	Change to Primary residence	
0266100	05-01-02	BEC-6	\$ 5,412,779.00	\$ 5,412,779.00	\$ -	\$ 5,412,779.00	\$ 2,977,028.00	\$ 2,435,751.00	\$ 2,024.11	\$ 24,756.96	55.00%	Change to Non Primary residence	
0345110	14-05-20	BHWKS-1-10-2AM	\$ 621,700.00	\$ 621,700.00	\$ -	\$ 341,935.00	\$ 621,700.00	\$ (279,765.00)	\$ (232.48)	\$ 4,933.81	-45.00%	Change to Primary residence	
0345417	14-05-20	BHWKS-1-40-2AM	\$ 506,652.00	\$ 506,652.00	\$ -	\$ 278,658.00	\$ 506,652.00	\$ (227,994.00)	\$ (189.46)	\$ 4,020.79	-45.00%	Change to Primary residence	
0300818	14-02-10	BN-A-2-39	\$ 917,284.00	\$ 1,082,736.00	\$ (165,452.00)	\$ 917,284.00	\$ 1,082,736.00	\$ (165,452.00)	\$ (137.49)	\$ 8,592.59	-15.28%	Adjust value to reflect comparable sales	
0148647	21-11-01	CD-2026	\$ 691,983.00	\$ 691,983.00	\$ -	\$ 268,622.00	\$ 449,346.00	\$ (180,724.00)	\$ (150.18)	\$ 3,697.67	-40.22%	Change to Primary residence	
0111538	23-19-01	CD-638-E	\$ 319,751.00	\$ 319,751.00	\$ -	\$ 212,621.00	\$ 319,751.00	\$ (107,130.00)	\$ (89.03)	\$ 2,552.25	-33.50%	Change to Primary residence	
0436414	92-03-12	CQVC-6	\$ 550,000.00	\$ 550,000.00	\$ -	\$ 302,500.00	\$ 550,000.00	\$ (247,500.00)	\$ (205.67)	\$ 4,153.05	-45.00%	Change to Primary residence	
0001713	37-33-40	CT-242-A	\$ 129,322.00	\$ 129,322.00	\$ -	\$ 71,127.00	\$ 129,322.00	\$ (58,195.00)	\$ (48.36)	\$ 1,253.65	-45.00%	Change to Primary residence	
0312482	25-28-01	FE-1	\$ 1,375,871.00	\$ 1,375,871.00	\$ -	\$ 830,565.00	\$ 1,375,871.00	\$ (545,306.00)	\$ (453.15)	\$ 11,938.80	-39.63%	Change to Primary residence	
0288005	91-04-02	FLV-3-10-B	\$ 1,450,000.00	\$ 1,450,000.00	\$ -	\$ 1,450,000.00	\$ 797,500.00	\$ 652,500.00	\$ 542.23	\$ 12,058.20	55.00%	Change to Non Primary residence	
0397400	92-05-02	FPRV-22-A-1	\$ 480,000.00	\$ 480,000.00	\$ -	\$ 264,000.00	\$ 480,000.00	\$ (216,000.00)	\$ (179.50)	\$ 3,624.48	-45.00%	Change to Primary residence	
0177463	21-10-01	FT-13-D	\$ 415,560.00	\$ 415,560.00	\$ -	\$ 230,389.00	\$ 415,560.00	\$ (185,171.00)	\$ (153.88)	\$ 3,870.53	-44.56%	Change to Primary residence	
0272116	21-10-01	FT-2021-C	\$ 61,450.00	\$ 61,450.00	\$ -	\$ 36,379.00	\$ 61,450.00	\$ (25,071.00)	\$ (20.83)	\$ 338.84	-40.80%	Change to Primary residence	
0006647	21-10-01	FT-83-D-1-A	\$ 245,954.00	\$ 245,954.00	\$ -	\$ 135,274.00	\$ 245,954.00	\$ (110,680.00)	\$ (91.98)	\$ 2,290.82	-45.00%	Change to Primary residence	
0225437	03-02-02	GE-9	\$ 1,241,233.00	\$ 1,241,233.00	\$ -	\$ 682,678.00	\$ 1,241,233.00	\$ (558,555.00)	\$ (464.16)	\$ 10,322.09	-45.00%	Change to Primary residence	
0312896	05-03-01	HODV-1A-31	\$ 1,894,960.00	\$ 1,894,960.00	\$ -	\$ 1,042,228.00	\$ 1,894,960.00	\$ (852,732.00)	\$ (708.62)	\$ 16,228.44	-45.00%	Change to Primary residence	
0234942	14-02-40	JR-3-377	\$ 1,454,039.00	\$ 1,454,039.00	\$ -	\$ 799,721.00	\$ 1,454,039.00	\$ (654,318.00)	\$ (543.74)	\$ 11,539.25	-45.00%	Change to Primary residence	
0442027	24-23-01	JSS-1	\$ 1,216,405.00	\$ 1,216,405.00	\$ -	\$ 582,553.00	\$ 1,037,543.00	\$ (454,990.00)	\$ (378.10)	\$ 8,281.67	-43.85%	Change to Primary residence	
0409270	23-20-02	KW-I-3	\$ 409,155.00	\$ 285,491.00	\$ 123,664.00	\$ 225,035.00	\$ 285,491.00	\$ (60,456.00)	\$ (50.24)	\$ 2,535.16	-21.18%	Put house on at 100% and to Primary Residence	
0494996	92-02-18	LFSBS-1-2G	\$ 700,000.00	\$ 700,000.00	\$ -	\$ 385,000.00	\$ 700,000.00	\$ (315,000.00)	\$ (261.77)	\$ 5,285.70	-45.00%	Change to Primary residence	
0174874	03-11-01	MT-9	\$ 492,217.00	\$ 492,217.00	\$ -	\$ 270,719.00	\$ 492,217.00	\$ (221,498.00)	\$ (184.06)	\$ 3,716.73	-45.00%	Change to Primary residence	
0289250	23-20-01	MVK-23	\$ 271,962.00	\$ 271,962.00	\$ -	\$ 149,579.00	\$ 271,962.00	\$ (122,383.00)	\$ (101.70)	\$ 2,415.02	-45.00%	Change to Primary residence	
0447293	41-03-15	MVSO-I-27-AM	\$ 611,300.00	\$ 625,926.00	\$ (14,626.00)	\$ 2,000.00	\$ 186,276.00	\$ (184,276.00)	\$ (153.13)	\$ 1,361.49	-98.93%	Land to FAA (Greenbelt) value	
0410914	92-05-04	NPKTH-1-19	\$ 600,000.00	\$ 600,000.00	\$ -	\$ 330,000.00	\$ 600,000.00	\$ (270,000.00)	\$ (224.37)	\$ 4,530.60	-45.00%	Change to Primary residence	
0316723	25-28-01	OME-2-AM	\$ 730,866.00	\$ 730,866.00	\$ -	\$ 417,096.00	\$ 730,866.00	\$ (313,770.00)	\$ (260.74)	\$ 6,336.61	-42.93%	Change to Primary residence	
0144976	37-35-80	PI-22	\$ 515,772.00	\$ 515,772.00	\$ -	\$ 283,674.00	\$ 515,772.00	\$ (232,098.00)	\$ (192.87)	\$ 3,878.09	-45.00%	Change to Primary residence	
0143234	37-35-80	PI-C-37	\$ 427,382.00	\$ 427,382.00	\$ -	\$ 235,060.00	\$ 427,382.00	\$ (192,322.00)	\$ (159.82)	\$ 1,767.42	-45.00%	Change to Primary residence	
2550958	37-35-80	PI-E-92	\$ 426,532.00	\$ 426,532.00	\$ -	\$ 234,592.00	\$ 426,532.00	\$ (191,940.00)	\$ (159.50)	\$ 3,207.09	-45.00%	Change to Primary residence	
0501993	92-03-13	QSPB-32A	\$ 640,000.00	\$ 640,000.00	\$ -	\$ 352,000.00	\$ 640,000.00	\$ (288,000.00)	\$ (239.33)	\$ 4,832.64	-45.00%	Change to Primary residence	
0253306	16-10-04	RCRK-4	\$ 3,281,952.00	\$ 3,281,952.00	\$ -	\$ 1,864,473.00	\$ 3,281,952.00	\$ (1,417,479.00)	\$ (1,177.93)	\$ 21,384.07	-43.19%	Change to Primary residence	
0299655	16-20-03	RPL-II-92	\$ 1,175,810.00	\$ 1,175,810.00	\$ -	\$ 646,695.00	\$ 1,175,810.00	\$ (529,115.00)	\$ (439.69)	\$ 9,331.23	-45.00%	Change to Primary residence	
0137160	14-03-10	SL-A-71	\$ 1,214,867.00	\$ 1,214,867.00	\$ -	\$ 726,982.00	\$ 1,214,867.00	\$ (487,885.00)	\$ (405.43)	\$ 10,428.42	-40.16%	Change to Primary residence	
0137343	14-03-10	SL-A-88	\$ 1,226,998.00	\$ 1,226,998.00	\$ -	\$ 760,024.00	\$ 1,226,998.00	\$ (466,974.00)	\$ (388.06)	\$ 10,532.55	-38.06%	Change to Primary residence	
0490437	14-03-10	SL-B-198-AM	\$ 1,543,979.00	\$ 1,374,604.00	\$ 169,375.00	\$ 919,513.00	\$ 1,374,604.00	\$ (455,091.00)	\$ (378.18)	\$ 11,799.60	-33.11%	Change to Primary residence	
0128706	14-03-20	SL-D-214	\$ 318,616.00	\$ 318,616.00	\$ -	\$ 229,238.00	\$ 318,616.00	\$ (89,378.00)	\$ (74.27)	\$ 2,735.00	-28.05%	Change to Primary residence	
0478217	14-03-20	SL-F-341-AM	\$ 891,949.00	\$ 891,949.00	\$ -	\$ 525,568.00	\$ 891,949.00	\$ (366,381.00)	\$ (304.46)	\$ 7,656.49	-41.08%	Change to Primary residence	
0184816	14-05-10	SPC-A-33	\$ 799,639.00	\$ 799,639.00	\$ -	\$ 439,801.00	\$ 799,639.00	\$ (359,838.00)	\$ (299.03)	\$ 6,345.94	-45.00%	Change to Primary residence	
1848160	14-05-10	SPC-A-33	\$ 799,639.00	\$ 799,639.00	\$ -	\$ 439,801.00	\$ 799,639.00	\$ (359,838.00)	\$ (299.03)	\$ 6,345.94	-45.00%	Change to Primary residence	
0303150	13-04-01	SU-A_101	\$ 535,502.00	\$ 535,502.00	\$ -	\$ 294,526.00	\$ 535,502.00	\$ (240,976.00)	\$ (200.25)	\$ 4,249.74	-45.00%	Change to Primary residence	
0063887	13-04-03	SU-C-10	\$ 676,101.00	\$ 676,101.00	\$ -	\$ 371,855.00	\$ 676,101.00	\$ (304,246.00)	\$ (252.83)	\$ 5,365.54	-45.00%	Change to Primary residence	
0064687	13-04-07	SU-G-19	\$ 636,844.00	\$ 636,844.00	\$ -	\$ 350,264.00	\$ 636,844.00	\$ (286,580.00)	\$ (238.15)	\$ 5,053.99	-45.00%	Change to Primary residence	
0070130	13-04-13	SU-M-43	\$ 577,410.00	\$ 577,410.00	\$ -	\$ 317,575.00	\$ 577,410.00	\$ (259,835.00)	\$ (215.92)	\$ 4,582.33	-45.00%	Change to Primary residence	
0070270	13-04-13	SU-M-7-AM	\$ 583,206.00	\$ 583,206.00	\$ -	\$ 320,763.00	\$ 583,206.00	\$ (262,443.00)	\$ (218.09)	\$ 4,628.32	-45.00%	Change to Primary residence	
0482078	27-35-01	TBOW-2-AM	\$ 708,348.00	\$ 708,348.00	\$ -	\$ 435,531.00	\$ 708,348.00	\$ (272,817.00)	\$ (226.71)	\$ 5,654.03	-38.51%	Change to Primary residence	
0051940	02-04-01	TH-63	\$ 976,255.00	\$ 976,255.00	\$ -	\$ 536,940.00	\$ 976,255.00	\$ (439,315.00)	\$ (365.07)	\$ 4,465.19	-45.00%	Change to Non Primary residence	
0164941	41-03-20	WA-4-436	\$ 99,000.00	\$ 114,656.00	\$ (15,656.00)	\$ 99,000.00	\$ 114,656.00	\$ (15,656.00)	\$ (13.01)	\$ 838.02	-13.65%	Adjust value to reflect comparable sales	
1096380	22-15-01	WH-10	\$ 396,740.00	\$ 396,740.00	\$ -	\$ 220,727.00	\$ 396,740.00	\$ (176,013.00)	\$ (146.27)	\$ 3,417.52	-44.36%	Change to Primary residence	
0196745	22-15-01	WH-46	\$ 471,361.00	\$ 471,361.00	\$ -	\$ 274,109.00	\$ 471,361.00	\$ (197,252.00)	\$ (163.92)	\$ 4,060.30	-41.85%	Change to Primary residence	
0272900	03-06-01	WR-7	\$ 1,275,676.00	\$ 1,275,676.00	\$ -	\$ 1,275,676.00	\$ 701,622.00	\$ 574,054.00	\$ 477.04	\$ 5,834.69	55.00%	Change to Non Primary residence	
0156129	37-31-03	WS-A7-2AM	\$ 458,295.00	\$ 458,295.00	\$ -	\$ 250,870.00	\$ 458,295.00	\$ (207,425.00)	\$ (172.37)	\$ 3,453.71	-45.26%	Change to Primary residence	
0015879	25-28-01	WW-B-30	\$ 200,653.00	\$ 200,653.00	\$ -	\$ 110,359.00	\$ 200,653.00	\$ (90,294.00)	\$ (75.03)	\$ 1,739.66	-45.00%	Change to Primary residence	
0454565	21-12-01	WW-S-2E-E7	\$ 560,836.00	\$ 560,836.00	\$ -	\$ 308,459.00	\$ 560,836.00	\$ (252,377.00)	\$ (209.73)	\$ 5,223.63	-45.00%	Change to Primary residence	
Totals for 11/18/2019			\$ 53,151,990.00	\$ 53,054,685.00	\$ 97,305.00	\$ 33,375,518.00	\$ 48,531,231.00	\$ (15,155,713.00)	\$ (12,594.40)				
Totals for 11/06/2019			\$ 23,400,388.00	\$ 24,349,429.00	\$ (85,269.00)	\$ 13,379,411.00	\$ 24,349,429.00	\$ (10,970,018.00)	\$ (9,116.08)				

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 10/30/2019	\$ 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)			
		Totals for 10/23/2019	\$ 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)			
		Totals for 10/09/2019	\$ 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)			
		Totals for 10/02/2019	\$ 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)			
		Totals for 9/18/2019	\$ 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			
		Totals for 9/11/2019	\$ 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)			
		Totals for 8/28/2019	\$ 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)			
		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	\$ 1,820,257,454.00	\$ 1,965,166,316.00	\$ (144,045,090.00)	\$ 1,496,255,890.00	\$ 1,574,481,531.00	\$ (78,225,641.00)	\$ (77,259.73)			

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

The Market value decrease for 2019 is(\$ 144,045,090) as of 11/18/2019

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

The Taxable Value decrease for 2019 is(\$ 78,225,641) as of 11/18/2019

The County Tax dollar decrease for 2019 is (\$ 77,259.73) as of 11/18/2019

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