



To: Summit County Board of Equalization
From: Jared Brooks, Clerk of the Board of Equalization
RE: Stipulations for 2022 property tax appeals

County Council,

Please reconvene as the Board of Equalization. Consider approving the Stipulations of Agreements for the 2022 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 thirty 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,

Jared Brooks

Clerk of the Board of Equalization

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
0147953	37-33-43	SS-302-A	\$ 30,000	\$ 145,000	\$ (115,000)	\$ 30,000	\$ 145,000	\$ (115,000)	\$ (135.36)	\$ 1,915.45	-79.31%	Unbuildable lot removed lot value, placed secondary acreage value on parcel
0349534	17-03-01	SSS-1-216	\$ 1,276,752	\$ 1,276,752	\$ -	\$ 702,214	\$ 1,276,752	\$ (574,538)	\$ (676.23)	\$ 8,265.69	-45.00%	Change to Primary residence
0331151	16-20-15	QMTN-2	\$ 980,000	\$ 1,050,000	\$ (70,000)	\$ 539,000	\$ 577,500	\$ (38,500)	\$ (45.31)	\$ 3,605.91	-6.67%	Adjust value to reflect comparable sales in complex
0313753	13-05-05	HTC-2-207	\$ 900,000	\$ 900,000	\$ -	\$ 900,000	\$ 900,000	\$ -	\$ -	\$ 5,826.60	0.00%	No Change Made
0146021	37-35-83	SS-140-7	\$ 1,150,000	\$ 1,954,318	\$ (804,318)	\$ 1,150,000	\$ 1,954,318	\$ (804,318)	\$ (946.68)	\$ 10,789.79	-41.16%	Adjust value to reflect fee appraisal submitted
0131304	14-03-30	SL-I-4-4	\$ 300,000	\$ 300,000	\$ -	\$ 300,000	\$ 300,000	\$ -	\$ -	\$ 2,102.40	0.00%	No Change Made
0011563	23-18-01	KT-235-C	\$ 252,205	\$ 252,205	\$ -	\$ 138,713	\$ 138,713	\$ -	\$ -	\$ 895.25	0.00%	No Change Made
0104723	25-26-01	OTBN-262	\$ 1,427,810	\$ 1,427,810	\$ -	\$ 655,026	\$ 1,427,810	\$ (772,784)	\$ (909.57)	\$ 7,848.58	-54.12%	Change to Primary residence
0035992	91-02-17	SLT-I-1-A	\$ 620,000	\$ 620,000	\$ -	\$ 620,000	\$ 620,000	\$ -	\$ -	\$ 4,083.94	0.00%	No Change Made
0177158	37-35-83	SS-136-C-1	\$ 1,334,442	\$ 1,554,246	\$ (219,804)	\$ 812,693	\$ 933,585	\$ (120,892)	\$ (142.29)	\$ 5,154.32	-12.95%	Adjust value to reflect comparable sales in subdivision
0239909	91-09-20	STL-1-20	\$ 3,825,000	\$ 4,200,000	\$ (375,000)	\$ 3,825,000	\$ 4,200,000	\$ (375,000)	\$ (441.38)	\$ 27,665.40	-8.93%	Adjust value to reflect comparable sales in complex
0357453	13-05-03	CRQJ-47-AM	\$ 1,130,000	\$ 1,130,000	\$ -	\$ 621,500	\$ 1,130,000	\$ (508,500)	\$ (598.50)	\$ 7,315.62	-45.00%	Change to Primary residence
0500402	13-05-01	DR-1-106	\$ 200,000	\$ 200,000	\$ -	\$ 200,000	\$ 200,000	\$ -	\$ -	\$ 1,248.80	0.00%	No Change Made
0486203	80-80-80	PCH-1-13	\$ 494,273	\$ 494,273	\$ -	\$ 271,850	\$ 494,273	\$ (222,423)	\$ (261.79)	\$ 3,332.39	-45.00%	Change to Primary residence
0262059	91-09-20	STL-2-33	\$ 3,625,000	\$ 4,100,000	\$ (475,000)	\$ 3,625,000	\$ 4,100,000	\$ (475,000)	\$ (559.08)	\$ 27,006.70	-11.59%	Adjust value to reflect comparable sales in complex
0517394	17-05-07	SCVC-13-16-40	\$ 532,288	\$ 532,288	\$ -	\$ 292,758	\$ 532,288	\$ (239,530)	\$ (281.93)	\$ 3,551.96	-45.00%	Change to Primary residence
0308613	13-03-32	HMP-75	\$ 1,590,841	\$ 1,590,841	\$ -	\$ 874,963	\$ 1,590,841	\$ (715,878)	\$ (842.59)	\$ 10,299.10	-45.00%	Change to Primary residence
0407621	18-01-09	PSSR-4	\$ 2,656,022	\$ 2,656,022	\$ -	\$ 1,460,893	\$ 2,656,022	\$ (1,195,129)	\$ (1,406.67)	\$ 17,723.63	-45.00%	Change to Primary residence
0038830	03-17-01	PKM-18	\$ 1,372,828	\$ 1,372,828	\$ -	\$ 755,055	\$ 1,372,828	\$ (617,773)	\$ (727.12)	\$ 9,042.82	-45.00%	Change to Primary residence
0439731	37-35-83	SS-142-E-2-A	\$ 2,344,388	\$ 2,344,388	\$ -	\$ 2,344,388	\$ 2,344,388	\$ -	\$ -	\$ 12,943.37	0.00%	No Change Made
0456035	37-33-43	HAMILTON-2-AM	\$ 1,179,893	\$ 1,179,893	\$ -	\$ 605,759	\$ 1,179,893	\$ (574,134)	\$ (675.76)	\$ 3,344.40	-48.66%	No Change Made
0262083	91-09-20	STL-2-49-4AM	\$ 4,120,000	\$ 4,600,000	\$ (480,000)	\$ 2,266,000	\$ 2,530,000	\$ (264,000)	\$ (310.73)	\$ 16,665.11	-10.43%	Adjust value to reflect comparable sales in complex
0497515	18-01-25	PNW-4-54	\$ 2,437,022	\$ 2,437,022	\$ -	\$ 1,340,362	\$ 2,437,022	\$ (1,096,660)	\$ (1,290.77)	\$ 16,262.25	-45.00%	Change to Primary residence
0398523	25-28-01	HHR-2-AM	\$ 3,266,782	\$ 3,266,782	\$ -	\$ 1,865,918	\$ 3,266,782	\$ (1,400,864)	\$ (1,648.82)	\$ 19,515.76	-42.88%	Change to Primary residence
0410617	91-10-01	IWDV-II-F-22	\$ 3,800,000	\$ 3,800,000	\$ -	\$ 3,800,000	\$ 3,800,000	\$ -	\$ -	\$ 25,619.60	0.00%	No Change Made
0419162	92-01-14	ESCLAL-201-AM	\$ 1,350,000	\$ 1,350,000	\$ -	\$ 1,350,000	\$ 1,350,000	\$ -	\$ -	\$ 8,249.40	0.00%	No Change Made
0266753	05-03-03	OAKS-24	\$ 2,665,272	\$ 2,665,272	\$ -	\$ 1,465,900	\$ 2,665,272	\$ (1,199,372)	\$ (1,411.66)	\$ 17,556.15	-45.00%	Change to Primary residence
0071799	19-10-01	LR-2-168	\$ 810,387	\$ 810,387	\$ -	\$ 475,210	\$ 810,387	\$ (335,177)	\$ (394.50)	\$ 5,250.50	-41.36%	Change to Primary residence
0492091	92-01-21	APRC-206	\$ 3,050,000	\$ 3,800,000	\$ (750,000)	\$ 3,050,000	\$ 3,800,000	\$ (750,000)	\$ (882.75)	\$ 23,727.20	-19.74%	Adjust value to reflect comparable sales in complex
0297451	21-12-01	WWPD-C1-AM	\$ 832,067	\$ 832,067	\$ -	\$ 457,637	\$ 832,067	\$ (374,430)	\$ (440.70)	\$ 5,814.48	-45.00%	Change to Primary residence
Totals for 10/12/2022			\$ 243,160,118.00	\$ 258,604,744.00	\$ (15,444,626)	\$ 176,441,320	\$ 210,834,937	\$ (34,393,617)	\$ (40,481.29)			
Totals for 10/5/2022			\$ 276,449,422	\$ 294,836,738	\$ (1,837,316)	\$ 185,097,154	\$ 223,478,154	\$ (38,381,137)	\$ (45,174.60)			
Totals for 9/28/2022			\$ 492,000,149	\$ 522,699,533	\$ (41,699,384)	\$ 361,843,786	\$ 431,318,225	\$ (69,474,439)	\$ (81,771.41)			
Totals for 9/14/2022			\$ 92,187,090	\$ 93,824,921	\$ (1,637,831)	\$ 58,702,085	\$ 84,320,755	\$ (25,618,671)	\$ (30,153.17)			
Totals for 9/7/2022			\$ 105,883,773	\$ 113,362,645	\$ (7,478,872)	\$ 71,354,019	\$ 103,660,352	\$ (32,306,333)	\$ (38,024.55)			
Totals for 8/31/2022			\$ 144,459,661	\$ 153,058,756	\$ (8,599,095)	\$ 93,449,652	\$ 137,300,132	\$ (43,850,570)	\$ (51,612.12)			
Totals for 8/24/2022			\$ 404,258,106	\$ 367,430,757	\$ 36,827,349	\$ 254,332,445	\$ 312,227,227	\$ (57,894,782)	\$ (68,142.16)			
Totals for 8/10/2022			\$ 299,534,037.00	\$ 299,566,142.00	\$ (32,105)	\$ 175,549,682	\$ 303,883,654	\$ (128,333,972)	\$ (51,049.09)			
Running Total			\$ 2,057,932,356.00	\$ 2,103,384,236.00	\$ (39,901,880)	\$ 1,376,770,143	\$ 1,807,023,436	\$ (430,253,521)	\$ (406,408.39)			

The total Market value for Summit County is \$45,262,505,684 as of 5/22/2022

The Market value Decrease for 2022 is (\$ 39,901,880) as of 10/12/2022

The Total Taxable value for Summit County is \$36,058,707,352 as of 5/22/2022

The Taxable Value Decrease for 2022 is (\$430,253,521) as of 10/12/2022

The County Tax dollar Decrease for 2022 is (\$ 406,408.39) as of 10/01/2022

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