



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

2022 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 |
|------------------------------|----------|------------------|----------------------------|----------------------------|------------------------|-------------------------|-------------------------|-------------------------|------------------------------|------------------|--------------|---|
| 0294326 | 37-33-43 | NS-651-A-2 | \$ 824,912 | \$ 824,912 | \$ - | \$ 423,212 | \$ 423,212 | \$ - | \$ - | \$ 2,336.55 | 0.00% | No Change Made |
| 0381370 | 92-05-01 | CCRK-J-10 | \$ 295,000 | \$ 295,000 | \$ - | \$ 162,250 | \$ 295,000 | \$ (132,750) | \$ (156.25) | \$ 1,841.98 | -45.00% | Change to Primary residence |
| 0000228 | 37-33-10 | CT-116 | \$ 336,011 | \$ 336,011 | \$ - | \$ 184,806 | \$ 336,011 | \$ (151,205) | \$ (177.97) | \$ 2,198.86 | -45.00% | Change to Primary residence |
| 0496017 | 27-34-01 | CD-39-LLA | \$ 1,406,215 | \$ 1,406,215 | \$ - | \$ 789,670 | \$ 1,406,215 | \$ (616,545) | \$ (725.67) | \$ 8,400.73 | -43.84% | Change to Primary residence |
| 0282453 | 37-31-02 | NS-224-E | \$ 740,495 | \$ 740,495 | \$ - | \$ 409,804 | \$ 740,495 | \$ (330,691) | \$ (389.22) | \$ 4,095.68 | -44.66% | Change to Primary residence |
| 0211270 | 91-07-09 | LKSD-8-C | \$ 1,500,000 | \$ 1,500,000 | \$ - | \$ 1,500,000 | \$ 1,500,000 | \$ - | \$ - | \$ 9,880.50 | 0.00% | No Change Made |
| 0383343 | 92-03-09 | CVC-1-C-106 | \$ 338,910 | \$ 355,000 | \$ (16,090) | \$ 186,400 | \$ 195,250 | \$ (8,850) | \$ (10.42) | \$ 1,219.14 | -4.53% | Adjust value to reflect comparable sales in complex |
| 0399885 | 23-19-02 | CD-579-A | \$ 79,280 | \$ 79,280 | \$ - | \$ 517 | \$ 79,280 | \$ (78,763) | \$ (92.70) | \$ 473.62 | -99.35% | Put property on FAA (Greenbelt) assessment |
| 0383210 | 92-03-09 | CVC-1-B-301 | \$ 525,000 | \$ 625,000 | \$ (100,000) | \$ 525,000 | \$ 625,000 | \$ (100,000) | \$ (117.70) | \$ 3,902.50 | -16.00% | Adjust value to reflect comparable sales in complex |
| 0016232 | 91-03-22 | CR-17-B-2AM | \$ 1,000,000 | \$ 1,375,000 | \$ (375,000) | \$ 1,000,000 | \$ 1,375,000 | \$ (375,000) | \$ (441.38) | \$ 9,057.13 | -27.27% | Reduce value to reflect 2 bed room unit |
| 0016216 | 91-03-22 | CR-16-B-2AM | \$ 1,375,000 | \$ 1,375,000 | \$ - | \$ 1,375,000 | \$ 1,375,000 | \$ - | \$ - | \$ 9,057.13 | 0.00% | No Change Made |
| 0164495 | 41-03-20 | WA-3-305 | \$ 522,019 | \$ 522,019 | \$ - | \$ 522,019 | \$ 522,019 | \$ - | \$ - | \$ 2,886.77 | 0.00% | No Change Made |
| 0164578 | 41-03-20 | WA-4-401 | \$ 102,920 | \$ 128,340 | \$ (25,420) | \$ 102,920 | \$ 128,340 | \$ (25,420) | \$ (29.92) | \$ 709.72 | -19.81% | Adjust value to reflect steep lot 1 acre is not buildable |
| 0210116 | 91-07-01 | FGR-I-50 | \$ 2,000,000 | \$ 2,300,000 | \$ (300,000) | \$ 1,100,000 | \$ 1,265,000 | \$ (165,000) | \$ (194.21) | \$ 8,332.56 | -13.04% | Adjust value to reflect that this unit is not updated and currently under construction |
| 0516632 | 92-06-02 | SCVCON-A102 | \$ 231,000 | \$ 231,000 | \$ - | \$ 231,000 | \$ 231,000 | \$ - | \$ - | \$ 1,541.46 | 0.00% | No Change Made |
| 0036404 | 92-06-02 | 3K-1-N | \$ 556,000 | \$ 556,000 | \$ - | \$ 305,800 | \$ 556,000 | \$ (250,200) | \$ (294.49) | \$ 1,541.46 | -45.00% | Change to Primary residence |
| 0229561 | 91-07-08 | PCL-1-S-32 | \$ 2,000,000 | \$ 2,000,000 | \$ - | \$ 2,000,000 | \$ 2,000,000 | \$ - | \$ - | \$ 13,174.00 | 0.00% | No Change Made |
| 0513657 | 37-35-80 | PI-D-14-A-AM | \$ 6,600 | \$ 100,000 | \$ (93,400) | \$ 6,600 | \$ 100,000 | \$ (93,400) | \$ (109.93) | \$ 552.10 | -93.40% | Adjust value to backage rate to reflect Building rights have been sold from this property |
| 0196919 | 37-35-82 | MLA-9 | \$ 275,380 | \$ 396,800 | \$ (121,420) | \$ 275,380 | \$ 396,800 | \$ (121,420) | \$ (142.91) | \$ 2,190.73 | -30.60% | Large lot adjust backage rate to 3,500 per acre per sales |
| 0196976 | 37-35-82 | MLA-15 | \$ 247,874 | \$ 218,500 | \$ 29,374 | \$ 247,874 | \$ 218,500 | \$ 29,374 | \$ 34.57 | \$ 126.34 | 13.44% | Large lot adjust backage rate to 3,500 per acre per sales |
| 0034219 | 91-03-20 | PAC-99-AM | \$ 1,000,000 | \$ 1,000,000 | \$ - | \$ 1,000,000 | \$ 1,000,000 | \$ - | \$ - | \$ 6,587.00 | 0.00% | No Change Made |
| 0447781 | 91-07-25 | SBLDV-II-6343 | \$ 1,230,000 | \$ 1,230,000 | \$ - | \$ 1,230,000 | \$ 1,230,000 | \$ - | \$ - | \$ 8,102.01 | 0.00% | No Change Made |
| 0447774 | 91-07-25 | SBLDV-II-6339-AM | \$ 1,230,000 | \$ 1,230,000 | \$ - | \$ 1,230,000 | \$ 1,230,000 | \$ - | \$ - | \$ 8,102.01 | 0.00% | No Change Made |
| 0189088 | 92-01-02 | RP-I-5 | \$ 600,000 | \$ 600,000 | \$ - | \$ 330,000 | \$ 330,000 | \$ - | \$ - | \$ 2,136.42 | 0.00% | No Change Made |
| 0248652 | 91-09-06 | RGP-135-1AM | \$ 1,450,000 | \$ 1,450,000 | \$ - | \$ 1,450,000 | \$ 1,450,000 | \$ - | \$ - | \$ 9,551.15 | 0.00% | Adjust value to reflect time adjusted contract sales price |
| 0224349 | 92-03-01 | PWL-1-S-12-G | \$ 317,000 | \$ 350,000 | \$ (33,000) | \$ 174,350 | \$ 192,500 | \$ (18,150) | \$ (21.36) | \$ 1,246.25 | -9.43% | Adjust value to reflect comparable sales in complex |
| 0056121 | 92-01-04 | PT-33-D | \$ 900,000 | \$ 1,100,000 | \$ (200,000) | \$ 900,000 | \$ 1,100,000 | \$ (200,000) | \$ (235.40) | \$ 6,868.40 | -18.18% | Adjust value to reflect comparable sales in complex |
| 0047716 | 91-05-11 | PSC-636 | \$ 420,000 | \$ 420,000 | \$ - | \$ 231,000 | \$ 231,000 | \$ - | \$ - | \$ 1,521.60 | 0.00% | No Change Made |
| 0247902 | 91-07-06 | PRUN-C-22 | \$ 1,220,000 | \$ 1,400,000 | \$ (180,000) | \$ 1,220,000 | \$ 1,400,000 | \$ (180,000) | \$ (211.86) | \$ 9,221.80 | -12.86% | Adjust value to reflect comparable sales in complex |
| 0500053 | 01-02-03 | ECHOSPR-A-AM | \$ 7,689,676 | \$ 7,689,676 | \$ - | \$ 7,689,676 | \$ 7,689,676 | \$ - | \$ - | \$ 51,651.90 | 0.00% | No Change Made |
| 0283139 | 03-05-01 | FWM-61 | \$ 1,587,408 | \$ 1,587,408 | \$ - | \$ 873,074 | \$ 1,587,408 | \$ (714,334) | \$ (840.77) | \$ 10,456.26 | -45.00% | Change to Primary residence |
| 0030449 | 91-02-13 | SNC-1035 | \$ 280,000 | \$ 335,000 | \$ (55,000) | \$ 154,000 | \$ 184,250 | \$ (30,250) | \$ (35.60) | \$ 1,213.65 | -16.42% | Adjust value to reflect comparable sales in complex |
| 0030662 | 91-02-13 | SNC-1057 | \$ 350,000 | \$ 350,000 | \$ - | \$ 192,500 | \$ 192,500 | \$ - | \$ - | \$ 1,268.00 | 0.00% | No Change Made |
| 0030712 | 91-02-13 | SNC-1062 | \$ 350,000 | \$ 405,000 | \$ (55,000) | \$ 192,500 | \$ 222,750 | \$ (30,250) | \$ (35.60) | \$ 1,467.25 | -13.58% | Adjust value to reflect comparable sales in complex |
| 0031843 | 91-01-22 | TM-C-54 | \$ 500,000 | \$ 500,000 | \$ - | \$ 500,000 | \$ 500,000 | \$ - | \$ - | \$ 3,293.50 | 0.00% | No Change Made |
| 0506703 | 23-20-01 | THORNC-8-14 | \$ 593,840 | \$ 593,840 | \$ - | \$ 593,840 | \$ 593,840 | \$ - | \$ - | \$ 3,832.64 | 0.00% | No Change Made |
| 0189591 | 92-01-02 | RP-2-R-8 | \$ 600,000 | \$ 600,000 | \$ - | \$ 600,000 | \$ 600,000 | \$ - | \$ - | \$ 3,884.40 | 0.00% | No Change Made |
| 0033906 | 91-03-20 | PAC-70-AM | \$ 1,000,000 | \$ 1,000,000 | \$ - | \$ 500,000 | \$ 1,000,000 | \$ (450,000) | \$ (529.65) | \$ 6,587.00 | -45.00% | Change to Primary residence |
| 0350995 | 91-05-15 | CCRS-1-9 | \$ 1,200,000 | \$ 1,200,000 | \$ - | \$ 1,200,000 | \$ 660,000 | \$ 540,000 | \$ 635.58 | \$ 4,347.42 | 81.82% | Change to Non-Primary residence Per Owner |
| 0305999 | 13-03-10 | EKH-D-3 | \$ 1,999,244 | \$ 1,999,244 | \$ - | \$ 1,104,242 | \$ 1,999,244 | \$ (895,002) | \$ (1,053.42) | \$ 12,943.11 | -44.77% | Change to Primary residence |
| 0311765 | 13-03-31 | PB-PR-120 | \$ 2,904,493 | \$ 2,904,493 | \$ - | \$ 2,904,493 | \$ 2,904,493 | \$ - | \$ - | \$ 18,803.69 | 0.00% | No Change Made |
| 0109185 | 24-22-02 | CD-460 | \$ 734,400 | \$ 742,400 | \$ (8,000) | \$ 4,717 | \$ 12,717 | \$ (8,000) | \$ (9.42) | \$ 75.97 | -62.91% | Remove ag building that burned down |
| 0498239 | 00-25-10 | COTOBS-3-AM | \$ 3,560,000 | \$ 4,501,749 | \$ (941,749) | \$ 3,560,000 | \$ 4,501,749 | \$ (941,749) | \$ (1,108.44) | \$ 29,702.54 | -20.92% | Adjust value to reflect Fee appraisal submitted |
| 0484935 | 00-04-01 | NSLC-SU-1-AM | \$ 664,363 | \$ 1,030,908 | \$ (366,545) | \$ 664,363 | \$ 1,030,908 | \$ (366,545) | \$ (431.42) | \$ 6,790.59 | -35.56% | Adjust value to reflect property is being used as common area |
| 0202451 | 00-01-01 | FCC-1-2AM | \$ 1,381,722 | \$ 1,381,722 | \$ - | \$ 1,381,722 | \$ 1,381,722 | \$ - | \$ - | \$ 9,101.40 | 0.00% | No Change Made |
| 0202469 | 00-01-01 | FCC-2-2AM | \$ 493,240 | \$ 493,240 | \$ - | \$ 493,240 | \$ 493,240 | \$ - | \$ - | \$ 3,248.97 | 0.00% | No Change Made |
| 0202477 | 00-01-01 | FCC-3-2AM | \$ 699,415 | \$ 699,415 | \$ - | \$ 699,415 | \$ 699,415 | \$ - | \$ - | \$ 4,607.25 | 0.00% | No Change Made |
| 0519578 | 00-04-01 | HRECR-LOT-C | \$ 60,099,997 | \$ 60,099,997 | \$ - | \$ 60,099,997 | \$ 60,099,997 | \$ - | \$ - | \$ 405,194.18 | 0.00% | No Change Made |
| 0474974 | 00-04-01 | HRECR-HOTEL | \$ 152,694,000 | \$ 152,694,000 | \$ - | \$ 152,694,000 | \$ 152,694,000 | \$ - | \$ - | \$ 1,029,462.95 | 0.00% | No Change Made |
| 0292096 | 16-20-12 | WBD-81 | \$ 930,000 | \$ 1,125,000 | \$ (195,000) | \$ 511,500 | \$ 618,750 | \$ (107,250) | \$ (126.23) | \$ 4,005.79 | -17.33% | Adjust value to reflect Fee appraisal submitted |
| 0261606 | 00-01-01 | PC-272-B | \$ 5,558,323 | \$ 5,558,323 | \$ - | \$ 5,558,323 | \$ 5,558,323 | \$ - | \$ - | \$ 36,612.67 | 0.00% | No Change Made |
| 0454844 | 21-12-01 | SUMHAV-4 | \$ 1,208,070 | \$ 1,369,415 | \$ (161,345) | \$ 664,438 | \$ 753,178 | \$ (88,740) | \$ (104.45) | \$ 5,263.21 | -11.78% | Adjust value to reflect comparable sales in subdivision |
| Totals for 10/19/2022 | | | \$ 269,757,807.00 | \$ 273,005,402.00 | \$ (3,247,595) | \$ 261,949,642 | \$ 267,909,782 | \$ (5,960,140) | \$ (7,015.08) | | | |
| Totals for 10/12/2022 | | | \$ 243,160,118 | \$ 258,604,744 | \$ (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 | | | \$ 2,327,690,163.00 | \$ 2,376,389,638.00 | \$ (48,699,475) | \$ 1,638,719,785 | \$ 2,074,933,218 | \$ (436,213,661) | \$ (413,423.47) | | | |

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