



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

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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                    |
|------------------------------|----------|---------------|----------------------------|----------------------------|------------------------|-------------------------|-------------------------|-------------------------|------------------------------|------------------|--------------|---|
| 0438329                      | 37-32-22 | JL-2          | \$ 664,994                 | \$ 674,142                 | \$ (9,148)             | \$ 664,994              | \$ 674,142              | \$ (9,148)              | \$ (10.77)                   | \$ 3,738.79      | -1.36%       | Remove ag building that was torn down         |
| 0398523                      | 25-28-01 | HHR-2-AM      | \$ 3,266,782               | \$ 3,266,782               | \$ -                   | \$ 1,771,899            | \$ 1,865,919            | \$ (94,020)             | \$ (110.66)                  | \$ 11,147.00     | -5.04%       | Put property on FAA ( Greenbelt ) assessment  |
| 0344865                      | 37-34-61 | ESFT-1-2      | \$ 1,388,289               | \$ 1,388,289               | \$ -                   | \$ 1,334,955            | \$ 1,334,955            | \$ -                    | \$ -                         | \$ 7,370.29      | 0.00%        | No Change Made                                |
| 0041644                      | 03-17-01 | PKM-70        | \$ 2,375,226               | \$ 2,375,226               | \$ -                   | \$ 2,375,374            | \$ 1,306,374            | \$ 1,069,000            | \$ 1,258.21                  | \$ 8,605.09      | 81.83%       | Change to Non-Primary residence               |
| 0438329                      | 37-32-22 | JL-2          | \$ 674,142                 | \$ 674,142                 | \$ -                   | \$ 365,747              | \$ 674,142              | \$ (308,395)            | \$ (362.98)                  | \$ 3,738.79      | -45.75%      | Change to Primary residence                   |
| 0517426                      | 17-05-07 | SCVC-13-16-43 | \$ 260,705                 | \$ 260,705                 | \$ -                   | \$ 260,705              | \$ 260,705              | \$ -                    | \$ -                         | \$ 1,739.68      | 0.00%        | No Change Made                                |
| 0438907                      | 18-01-21 | BJUMP-1       | \$ 1,134,430               | \$ 1,134,430               | \$ -                   | \$ 623,937              | \$ 1,134,430            | \$ (510,493)            | \$ (600.85)                  | \$ 7,100.40      | -45.00%      | Change to Primary residence                   |
| 0209622                      | 04-03-03 | AMD-24-C      | \$ 1,535,550               | \$ 1,535,550               | \$ -                   | \$ 844,553              | \$ 1,535,550            | \$ (690,997)            | \$ (813.30)                  | \$ 10,114.67     | -45.00%      | Change to Primary residence                   |
| 0003230                      | 37-33-41 | CT-343-A      | \$ 543,497                 | \$ 543,497                 | \$ -                   | \$ 298,923              | \$ 298,923              | \$ -                    | \$ -                         | \$ 1,956.15      | 0.00%        | No Change Made                                |
| 0375059                      | 14-04-10 | GWLD-III-187  | \$ 2,800,758               | \$ 2,800,758               | \$ -                   | \$ 1,540,417            | \$ 2,800,758            | \$ (1,260,341)          | \$ (1,483.42)                | \$ 17,487.93     | -45.00%      | Change to Primary residence                   |
| 0057632                      | 16-20-11 | PWV-A-32      | \$ 1,180,082               | \$ 1,180,082               | \$ -                   | \$ 649,045              | \$ 1,180,082            | \$ (531,037)            | \$ (625.03)                  | \$ 7,639.85      | -45.00%      | Change to Primary residence                   |
| 0037865                      | 03-14-01 | HR-65         | \$ 1,546,048               | \$ 1,546,048               | \$ -                   | \$ 850,326              | \$ 850,326              | \$ -                    | \$ -                         | \$ 5,601.10      | 0.00%        | No Change Made                                |
| 0185003                      | 14-05-10 | SPC-A-52      | \$ 973,666                 | \$ 1,089,463               | \$ (115,797)           | \$ 535,516              | \$ 599,205              | \$ (63,689)             | \$ (74.96)                   | \$ 3,879.25      | -10.63%      | Adjust homes condition per owner / inspection |
| 0301477                      | 14-02-43 | WFS-15        | \$ 1,698,550               | \$ 1,698,550               | \$ -                   | \$ 934,203              | \$ 1,698,550            | \$ (764,347)            | \$ (899.64)                  | \$ 10,966.41     | -45.00%      | Change to Primary residence                   |
| 0013437                      | 23-18-01 | KT-81         | \$ 682,895                 | \$ 682,895                 | \$ -                   | \$ 375,592              | \$ 682,895              | \$ (307,303)            | \$ (361.70)                  | \$ 4,407.40      | -45.00%      | Change to Primary residence                   |
| 0019400                      | 00-01-01 | PC-281        | \$ 6,598,480               | \$ 6,598,480               | \$ -                   | \$ 6,598,480            | \$ 6,598,480            | \$ -                    | \$ -                         | \$ 43,464.19     | 0.00%        | No Change Made                                |
| 0019533                      | 00-01-01 | PC-295-A      | \$ 5,687,896               | \$ 5,687,896               | \$ -                   | \$ 5,687,896            | \$ 5,687,896            | \$ -                    | \$ -                         | \$ 37,466.17     | 0.00%        | No Change Made                                |
| 0034334                      | 00-01-02 | SA-194-194-A  | \$ 5,395,390               | \$ 5,395,390               | \$ -                   | \$ 5,395,390            | \$ 5,395,390            | \$ -                    | \$ -                         | \$ 35,359.43     | 0.00%        | No Change Made                                |
| <b>Totals for 10/26/2022</b> |          |               | <b>\$ 38,407,380.00</b>    | <b>\$ 38,532,325.00</b>    | <b>\$ (124,945)</b>    | <b>\$ 31,107,952</b>    | <b>\$ 34,578,722</b>    | <b>\$ (3,470,770)</b>   | <b>\$ (4,085.10)</b>         |                  |              |   |
| <b>Totals for 10/19/2022</b> |          |               | <b>\$ 269,757,807</b>      | <b>\$ 273,005,402</b>      | <b>\$ (3,247,595)</b>  | <b>\$ 261,949,642</b>   | <b>\$ 267,909,782</b>   | <b>\$ (5,960,140)</b>   | <b>\$ (7,015.08)</b>         |                  |              |   |
| <b>Totals for 10/12/2022</b> |          |               | <b>\$ 243,160,118</b>      | <b>\$ 258,604,744</b>      | <b>\$ (15,444,626)</b> | <b>\$ 176,441,320</b>   | <b>\$ 210,834,937</b>   | <b>\$ (34,393,617)</b>  | <b>\$ (40,481.29)</b>        |                  |              |   |
| <b>Totals for 10/5/2022</b>  |          |               | <b>\$ 276,449,422</b>      | <b>\$ 294,836,738</b>      | <b>\$ (1,837,316)</b>  | <b>\$ 185,097,154</b>   | <b>\$ 223,478,154</b>   | <b>\$ (38,381,137)</b>  | <b>\$ (45,174.60)</b>        |                  |              |   |
| <b>Totals for 9/28/2022</b>  |          |               | <b>\$ 492,000,149</b>      | <b>\$ 522,699,533</b>      | <b>\$ (41,699,384)</b> | <b>\$ 361,843,786</b>   | <b>\$ 431,318,225</b>   | <b>\$ (69,474,439)</b>  | <b>\$ (81,771.41)</b>        |                  |              |   |
| <b>Totals for 9/14/2022</b>  |          |               | <b>\$ 92,187,090</b>       | <b>\$ 93,824,921</b>       | <b>\$ (1,637,831)</b>  | <b>\$ 58,702,085</b>    | <b>\$ 84,320,755</b>    | <b>\$ (25,618,671)</b>  | <b>\$ (30,153.17)</b>        |                  |              |   |
| <b>Totals for 9/7/2022</b>   |          |               | <b>\$ 105,883,773</b>      | <b>\$ 113,362,645</b>      | <b>\$ (7,478,872)</b>  | <b>\$ 71,354,019</b>    | <b>\$ 103,660,352</b>   | <b>\$ (32,306,333)</b>  | <b>\$ (38,024.55)</b>        |                  |              |   |
| <b>Totals for 8/31/2022</b>  |          |               | <b>\$ 144,459,661</b>      | <b>\$ 153,058,756</b>      | <b>\$ (8,599,095)</b>  | <b>\$ 93,449,652</b>    | <b>\$ 137,300,132</b>   | <b>\$ (43,850,570)</b>  | <b>\$ (51,612.12)</b>        |                  |              |   |
| <b>Totals for 8/24/2022</b>  |          |               | <b>\$ 404,258,106</b>      | <b>\$ 367,430,757</b>      | <b>\$ 36,827,349</b>   | <b>\$ 254,332,445</b>   | <b>\$ 312,227,227</b>   | <b>\$ (57,894,782)</b>  | <b>\$ (68,142.16)</b>        |                  |              |   |
| <b>Totals for 8/10/2022</b>  |          |               | <b>\$ 299,534,037.00</b>   | <b>\$ 299,566,142.00</b>   | <b>\$ (32,105)</b>     | <b>\$ 175,549,682</b>   | <b>\$ 303,883,654</b>   | <b>\$ (128,333,972)</b> | <b>\$ (51,049.09)</b>        |                  |              |   |
| <b>Running Total</b>         |          |               | <b>\$ 2,366,097,543.00</b> | <b>\$ 2,414,921,963.00</b> | <b>\$ (48,824,420)</b> | <b>\$ 1,669,827,737</b> | <b>\$ 2,109,511,940</b> | <b>\$ (439,684,431)</b> | <b>\$ (417,508.57)</b>       |                  |              |   |

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

The Market value Decrease for 2022 is ( \$ 43,274,420 ) as of 10/26/2022

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

The Taxable Value Decrease for 2022 is ( \$439,684,431 ) as of 10/26/2022

The County Tax dollar Decrease for 2022 is ( \$ 417,508.57 ) as of 10/26/2022

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