



To: Summit County Board of Equalization
From: LoraLea McKnight, Interim Clerk of the Board of Equalization
Date: December 23, 2022
RE: Stipulations for 2022 property tax appeals

County Council,

Please reconvene as the Board of Equalization on January 4, 2023. 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,

LoraLea McKnight

Interim 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
0277784	03-03-01	FHE-23	\$ 3,299,512	\$ 3,299,512	\$ -	\$ 1,814,732	\$ 3,299,512	\$ (1,484,780)	\$ (1,747.59)	\$ 21,733.89	-45.00%	Change to Primary residence
0066468	13-04-09	SU-I-63	\$ 180,000	\$ 180,000	\$ -	\$ 180,000	\$ 180,000	\$ -	\$ -	\$ 1,165.32	0.00%	No Change Made
0024319	01-01-03	PC-675	\$ 15,000	\$ 40,000	\$ (25,000)	\$ 15,000	\$ 40,000	\$ (25,000)	\$ (29.43)	\$ 263.48	-62.50%	Adjust value non-buildable lot per Park City Planning (LoraLea found appeal in Jareds office)
0024319	01-01-03	PC-678-1-G	\$ 75,000	\$ 950,000	\$ (875,000)	\$ 75,000	\$ 950,000	\$ (875,000)	\$ (1,029.88)	\$ 6,257.65	-92.11%	Adjust value non-buildable lot per Park City Planning (LoraLea found appeal in Jareds office)
0024251	01-01-01	PC-678-1-A	\$ 15,000	\$ 800,000	\$ (785,000)	\$ 15,000	\$ 800,000	\$ (785,000)	\$ (923.95)	\$ 5,269.60	-98.13%	Adjust value non-buildable lot per Park City Planning (LoraLea found appeal in Jareds office)
0082754	37-33-43	NS-383-A	\$ 490,842	\$ 490,842	\$ -	\$ 269,963	\$ 269,963	\$ -	\$ -	\$ 1,490.47	0.00%	No Change Made
0334882	91-06-19	GH-655C	\$ 640,000	\$ 640,000	\$ -	\$ 352,000	\$ 640,000	\$ (288,000)	\$ (338.98)	\$ 4,215.68	-45.00%	Change to Primary residence
0405435	18-01-18	RCCS-25	\$ 3,862,000	\$ 4,201,471	\$ (339,471)	\$ 2,124,100	\$ 2,310,809	\$ (186,709)	\$ (219.76)	\$ 14,463.35	-8.08%	Adjust value to fee appraisal that Matt completed for a hearing
0130389	14-03-20	SL-H-498	\$ 1,747,479	\$ 1,747,479	\$ -	\$ 972,453	\$ 1,747,479	\$ (775,026)	\$ (912.21)	\$ 12,246.33	-44.35%	Change to Primary residence
0477391	00-11-02	WWDDAM-WWD2	\$ 4,323,000	\$ 4,323,000	\$ -	\$ 4,323,000	\$ 4,323,000	\$ -	\$ -	\$ 26,992.81	0.00%	No Change Made
0442089	00-11-02	FRSTW-A-1AM	\$ 3,482,350	\$ 3,482,350	\$ -	\$ 3,482,350	\$ 3,482,350	\$ -	\$ -	\$ 21,743.79	0.00%	No Change Made
0476165	00-11-02	EWD-EWD2	\$ 1,373,575	\$ 1,373,575	\$ -	\$ 1,373,575	\$ 1,373,575	\$ -	\$ -	\$ 8,576.60	0.00%	No Change Made
0477384	00-11-02	WWDDAM-WWD1	\$ 730,025	\$ 730,025	\$ -	\$ 730,025	\$ 730,025	\$ -	\$ -	\$ 4,558.28	0.00%	No Change Made
0478301	00-11-02	LVDAM-LV-2B	\$ 696,725	\$ 696,725	\$ -	\$ 696,725	\$ 696,725	\$ -	\$ -	\$ 4,350.35	0.00%	No Change Made
0476158	00-11-02	EWD-EWD1	\$ 673,550	\$ 673,550	\$ -	\$ 673,550	\$ 673,550	\$ -	\$ -	\$ 4,205.65	0.00%	No Change Made
0028930	00-07-01	SA-402-A-2	\$ 8,077,571	\$ 8,077,571	\$ -	\$ 8,077,571	\$ 8,077,571	\$ -	\$ -	\$ 53,206.96	0.00%	No Change Made
0296396	00-07-01	SA-402-A-1-A	\$ 8,077,571	\$ 8,077,571	\$ -	\$ 8,077,571	\$ 8,077,571	\$ -	\$ -	\$ 53,206.96	0.00%	No Change Made
0259261	00-07-01	SA-402-E	\$ 20,624,336	\$ 20,624,336	\$ -	\$ 20,624,336	\$ 20,624,336	\$ -	\$ -	\$ 135,852.50	0.00%	No Change Made
0523524	00-04-01	PC-900-4-A	\$ 26,510,484	\$ 26,510,484	\$ -	\$ 26,510,484	\$ 26,510,484	\$ -	\$ -	\$ 174,624.56	0.00%	No Change Made
0449561	00-04-01	EV-B-2-A	\$ 13,762,931	\$ 13,762,931	\$ -	\$ 13,762,931	\$ 13,762,931	\$ -	\$ -	\$ 92,789.68	0.00%	No Change Made
0262786	00-05-01	PC-550-3-B-IMP	\$ 7,737,020	\$ 7,737,020	\$ -	\$ 7,737,020	\$ 7,737,020	\$ -	\$ -	\$ 50,963.75	0.00%	No Change Made
0488689	00-07-01	PCA-S-98-PCMR-1	\$ 12,391,765	\$ 12,391,765	\$ -	\$ 12,391,765	\$ 12,391,765	\$ -	\$ -	\$ 81,624.56	0.00%	No Change Made
0181481	00-08-01	SS-69-B-12	\$ 1,473,001	\$ 1,473,001	\$ -	\$ 1,473,001	\$ 1,473,001	\$ -	\$ -	\$ 8,418.20	0.00%	No Change Made
0420731	18-01-14	GCC-OS-2	\$ 1,775	\$ 1,775	\$ -	\$ 1,775	\$ 1,775	\$ -	\$ -	\$ 11.11	0.00%	No Change Made
0518575	00-08-01	NS-1-3-G1	\$ 646,920	\$ 646,920	\$ -	\$ 646,920	\$ 646,920	\$ -	\$ -	\$ 4,049.07	0.00%	No Change Made
0518582	00-08-01	SS-23-G2	\$ 733,960	\$ 733,960	\$ -	\$ 733,960	\$ 733,960	\$ -	\$ -	\$ 4,897.72	0.00%	No Change Made
0518599	00-08-01	NS-1-2-3-G2	\$ 2,398,720	\$ 2,398,720	\$ -	\$ 2,398,720	\$ 2,398,720	\$ -	\$ -	\$ 15,013.59	0.00%	No Change Made
0518607	00-08-01	SS-23-26-G3	\$ 681,040	\$ 681,040	\$ -	\$ 681,040	\$ 681,040	\$ -	\$ -	\$ 4,544.58	0.00%	No Change Made
0518614	00-08-01	SS-26-G4	\$ 1,616,928	\$ 1,616,928	\$ -	\$ 1,616,928	\$ 1,616,928	\$ -	\$ -	\$ 10,723.03	0.00%	No Change Made
0518621	00-08-01	SS-25-26-G5	\$ 361,200	\$ 361,200	\$ -	\$ 361,200	\$ 361,200	\$ -	\$ -	\$ 2,410.29	0.00%	No Change Made
0518638	00-08-01	NS-3-G6	\$ 1,003,800	\$ 1,003,800	\$ -	\$ 1,003,800	\$ 1,003,800	\$ -	\$ -	\$ 6,282.78	0.00%	No Change Made
0518645	00-08-01	SS-25-G6	\$ 333,400	\$ 333,400	\$ -	\$ 333,400	\$ 333,400	\$ -	\$ -	\$ 2,224.78	0.00%	No Change Made
0518652	00-08-01	NS-3-G7	\$ 15,696,956	\$ 15,696,956	\$ -	\$ 15,696,956	\$ 15,696,956	\$ -	\$ -	\$ 98,247.25	0.00%	No Change Made
0518669	00-08-01	SS-25-52-PVG1	\$ 1,238,560	\$ 1,238,560	\$ -	\$ 1,238,560	\$ 1,238,560	\$ -	\$ -	\$ 9,264.91	0.00%	No Change Made
0518676	00-08-01	SS-52-54-A-PVG3	\$ 1,284,680	\$ 1,284,680	\$ -	\$ 1,284,680	\$ 1,284,680	\$ -	\$ -	\$ 8,572.67	0.00%	No Change Made
0518683	00-08-01	SS-52-54-A-PVG4	\$ 606,720	\$ 606,720	\$ -	\$ 606,720	\$ 606,720	\$ -	\$ -	\$ 4,048.64	0.00%	No Change Made
0518690	00-08-01	SS-52-PVG5	\$ 573,880	\$ 573,880	\$ -	\$ 573,880	\$ 573,880	\$ -	\$ -	\$ 3,829.50	0.00%	No Change Made
0518708	00-08-01	SS-52-PVG6	\$ 7,663,275	\$ 7,663,275	\$ -	\$ 7,663,275	\$ 7,663,275	\$ -	\$ -	\$ 51,137.03	0.00%	No Change Made
0518715	00-08-01	SS-25-52-BH7H7	\$ 1,344,300	\$ 1,344,300	\$ -	\$ 1,344,300	\$ 1,344,300	\$ -	\$ -	\$ 8,970.51	0.00%	No Change Made
0518722	00-08-01	SS-25-52-PVG2	\$ 1,505,680	\$ 1,505,680	\$ -	\$ 1,505,680	\$ 1,505,680	\$ -	\$ -	\$ 10,047.40	0.00%	No Change Made
Totals for 1/4/2023			\$ 157,950,531.00	\$ 159,975,002.00	\$ (2,024,471)	\$ 153,443,946	\$ 157,863,461	\$ (4,419,515)	\$ (5,201.77)			
Totals for 12/14/2022			\$ 17,580,820	\$ 17,780,820	\$ (200,000)	\$ 11,331,379	\$ 17,800,820	\$ (6,469,441)	\$ (7,614.53)			
Totals for 12/7/2022			\$ 184,163,492	\$ 184,397,212	\$ (233,720)	\$ 155,430,604	\$ 183,895,976	\$ (28,465,372)	\$ (33,503.74)			
Totals for 11/30/2022			\$ 250,360,817.00	\$ 266,791,228.00	\$ (16,430,411)	\$ 174,314,975	\$ 259,492,441	\$ (85,177,466)	\$ (100,253.88)			
Totals for 11/09/2022			\$ 46,630,600	\$ 47,473,476	\$ (842,876)	\$ 30,072,099	\$ 11,086,171	\$ (14,014,072)	\$ (16,494.56)			
Totals for 11/2/2022			\$ 27,820,627	\$ 28,136,219	\$ (315,592)	\$ 20,030,432	\$ 26,555,834	\$ (6,525,402)	\$ (7,680.40)			
Totals for 10/26/2022			\$ 38,407,380	\$ 38,532,325	\$ (124,945)	\$ 31,107,952	\$ 34,578,722	\$ (3,470,770)	\$ (4,085.10)			
Totals for 10/19/2022			\$ 269,757,807	\$ 273,005,402	\$ (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	\$ (18,387,316)	\$ 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			\$ 3,050,604,430.00	\$ 3,119,475,920.00	\$ (63,321,490)	\$ 2,214,451,172	\$ 2,766,206,643	\$ (584,755,699)	\$ (588,257.45)			

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

The Market value Decrease for 2022 is (\$ 63,321,490) as of 01/04/2023

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

<i>Account #</i>	<i>RDN</i>	<i>Serial #</i>	<i>New Market Value</i>	<i>Old Market Value</i>	<i>MV Difference</i>	<i>New Taxable Value</i>	<i>Old Taxable Value</i>	<i>Taxable Difference</i>	<i>County Tax Dollar Difference</i>	<i>Old Tax Estimate</i>	<i>% Difference</i>	<i>Explanation for adjustment</i>
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The Taxable Value Decrease for 2022 is (\$584,755,699) as of 01/04/2023

The County Tax dollar Decrease for 2022 is (\$ 588,257.45) as of 01/04/2023

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