

**SALT LAKE COUNTY BOARD OF EQUALIZATION  
OFFICE OF THE CLERK OF THE BOARD OF EQUALIZATION**

2001 South State Street # N-3300  
Salt Lake City, Utah 84190-1100  
(801) 468-3381, (801) 468-3565 - FAX

**Parcel Number(s):**

<p><b>RESPONSE DUE ON OR BEFORE DUE DATE BY 5:00 P.M.</b></p>
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**NOTICE OF INTENT TO DISMISS**

Your appeal to the Salt Lake County Board of Equalization for the property identified above lacks the minimum evidence requirements. **Failure to submit the specified evidence requested by the due date may result in the dismissal of your appeal.** If this occurs, the valuation on the "Salt Lake County Notice of Property Valuation and Tax Change" will become final.

**Residential properties, which includes duplexes**, may be appealed with one of the four evidence types: a fee appraisal; comparable sales; a recent sale of the property being appealed; or by establishing the existence of a factual error in the property's assessment record. **Greatest consideration will be given to sales occurring between July of last year and January 1 of the current year.** If no current evidence can be found, provide evidence as close as possible to Jan. 1, of the current year.

- Fee appraisal** that has been completed within one (1) year, **prior to** Jan. 1, of the current year and is an independent (third party) opinion of value. Submit a complete and signed copy of the fee appraisal.
- Comparable "sales"** of properties **selling within one (1) year prior to January 1 of the current year. A minimum of three (3) is required but up to five (5) is preferred.** They must be of comparable style, quality, size, age, location, land area, etc. Please provide copies of the comparable sales in a "**listing full print**" format. This information can be obtained with the assistance of a real estate professional through the Salt Lake Board of Realtors or the Wasatch Front Multiple Listing Service (MLS).
- A recent purchase** of the property you are appealing which has taken place within one (1) year **prior to** Jan. 1, of the current year. Please submit a copy of the settlement statement, closing statement, HUD-1 disbursement document or the equivalent document prepared by a title company escrow officer. A **Real Estate Purchase Contract (REPC)** is not considered a "**final**" sale document. If an appraisal was completed as part of the purchase, please submit a copy of it as well.
- A factual error** relates to the "**physical description**" for the land and improvements of the property being appealed. An appeal based on a factual error requires supporting evidence, establishing the physical error, such as the wrong square footage, erred legal description, percent of completed construction, etc., which caused an assessment greater than the property's fair market value. Please provide a full description of the factual error along with supporting evidence **including photographs** (when applicable) to support your argument. **You must still include an opinion of value for the property being appealed and evidence supporting that opinion.**
- You have submitted **no evidence**. You are required to submit evidence to support your opinion of value.

**COMMENTS:**

INITIALS:

For more information, see the BOARD OF EQUALIZATION's home page at <http://www.propertytax.slco.org>