

**DUCHESNE COUNTY BOARD OF EQUALIZATION  
INFORMATION AND INSTRUCTIONS  
ON FILING A REQUEST FOR REVIEW OF MARKET VALUE  
2023**

**GENERAL INFORMATION**

**Basis for Adjustment** - The Duchesne County Board of Equalization only considers matters related to the valuation of property for tax purposes. The amount of tax and other issues not related to value **cannot** be considered by the Board. **Only current year values can be appealed.** If you have an appeal pending with the State Tax Commission for a previous year, you must still file an appeal with the Board for the current year.

**Burden of Proof** - You must present facts to the Board to support your claim that the assessor's value on your property is incorrect. This may include: (1) At least 3 comparable properties similar to your home that have sold recently. (2) Current purchase of the property including closing and or settlement statement. **Please note:** "Short Sales", "Bank Owned", and/or "Foreclosure" sales are not necessarily indicative of a fair market value sale but may be considered. (3) A current appraisal done on the property or (4) A written statement of what you consider a factual error on the property. If you fail to present such facts, the Board may issue a Notice of Intent to Dismiss the Appeal which allows you ten (10) working days to submit the information requested by the Board. If the information is not submitted, your request for adjustment may be denied because the Board may not have sufficient information to make a decision.

**Authority of the Board** - The Board may raise, lower or maintain the value of your property based on the facts presented by you and by the assessor.

**Payment of Taxes** - You must pay your property taxes by **the due date** to avoid penalties and interest even if the board has not made a final decision.

**Board Applications and Hearings** - Your application and all supporting facts must be filed with the Duchesne County Board of Equalization no later than **September 15<sup>th</sup> 2023**. The Board will meet August 23<sup>rd</sup> 2023 from 10:00 am to 6:00 pm, August 24<sup>th</sup> 2023 from 10:00 am to 6:00 pm, and September 13<sup>th</sup> 2023 from 10:00 am to 6:00 pm. The Board will meet at 734 North Center Street in Duchesne at the Duchesne County Administration Building. **If you want to appear before the board in person or virtually, you must first contact the Duchesne County Clerk/Auditors office at 435-738-1228 to schedule an appointment. You may not be seen if you attend without first obtaining an appointment date and time.**

**A Request for Review Form must** be completed for each separate property for which you wish an adjustment for market value. Attach all relevant documents to the Request for Review. Please provide a copy of your current Notice of Valuation and Tax Change with the Request for Review form.

**Tax Representative** – A signature from the representative must be present on the appeal form if a representative will appeal the value of your property on your behalf. Failure to obtain representation is not grounds for complaint at a later stage in the process. A minor must be represented by an adult.

**Falsifying Evidence** - An appellant or representative found to be misrepresenting, concealing, or falsifying information before the Board is subject to criminal prosecution as set forth by law.

**Appeal to the Duchesne County Board of Equalization  
Request for review of Market Value  
2023**

**PLEASE COMPLETE ALL INFORMATION IN FULL**

**For Office Use Only**

Owners Name		Telephone Number		Parcel Number:	
Mailing Address	City	State	Zip Code	Date Received	Received By
Property Location	City	State	Zip Code		
Parcel Number (See Notice)		Serial Number (See Notice)		Appeal Number:	
Market value shown on "Notice of Valuation and Tax Change"\$ _____				Property Owner Email Address:	
<b>Owner's opinion of market value</b> \$ _____ <b>(Required by law)</b>					

<b>Complete one form for each parcel and return to the county address shown here:</b> Duchesne County Clerk/Auditor, PO Box 270, Duchesne, UT 84021	<b>Telephone</b> (435) 738-1228
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**Basis for appeal and required documentation:** (Check all that apply)

- A.** Purchase of property. Attach a copy of closing or settlement statements from purchase. **Please Note:** "Short Sales", "Bank Owned", and/or "Foreclosure" sales are not necessarily indicative of a fair-market value sale but may be considered. These sales **must** be supported by not just a closing statement but an appraisal.
- B.** Professional Fee appraisal completed within the year of 2021 or early 2022. Attach the full copy of the appraisal report.
- C.** Sales of Three (3) or more comparable properties sold as close to January 1<sup>st</sup> 2022.
- D.** Factual error in Assessor's data or cost approach value. Please provide a full description of the error with supporting evidence.
- E.** Natural Disaster i.e. Flood, Fire etc. Utah Code 59-2-1004.5.
- F.** Income approach to value (**Commercial Properties Only**). Be prepared to show how your rents and income from the property compare to market rents.

\***Minimum requirement** is a rent roll, an income and expense statement, an operating statement, or a profit and loss statement (for the property not the business using the property).

\*If the property is owner occupied you may submit rents from 3 comparable properties.

**Taxpayers Right to Appear before the Board**

- I **do not** wish to appear before the County Board of Equalization. I wish to have the Board's decision based on consideration of the information and evidence submitted. I understand that I retain the right to appeal to the Utah State Tax Commission if I am not satisfied with the decision of the Board.
- I **wish to appear** before the County Board of Equalization to present my evidence in person. I understand as a taxpayer, I have the burden of proof to show proper evidence to the board which may justify an adjustment to the Market Value of the above parcel. I understand that any decision made by the Board will be determined by evidence presented only. I also understand that if I do not provide this evidence with this form, I may receive a Notice of Intent to Dismiss an Appeal of Market Value and will likely result in a denial of my appeal, but I will still retain the right to appeal to the Utah State Tax Commission.

Signature of Property Owner:	Date
Printed Name of Owner:	Owners Email Address:
OR (if represented by an agent or tax representative)	
Signature of property owner authorizing the following agent or representative to appear, file evidence, receive notice and communicate with the Board of Equalization in lieu of the owner:	Tax Rep Code (if applicable)
Signature of Agent/Representative:	Agent Email Address:
Agent/Representative Printed Name:	Agent Phone Number
Agent/Representative Mailing Address	City, State/ Zip

**Certification:** I certify that all statements here and before the Board are true, complete, and correct to the best of my knowledge. I understand that all information submitted to the Board, and the decision of the Board, are public record. If the Board is unable to make a decision prior to November 30<sup>th</sup>, 2023, I am still responsible to pay all the taxes due to avoid penalties and interest. If a refund is necessary it will include interest starting January 1<sup>st</sup> 2023.