### SECTION A: CONTACT SHEET

Please print/type in blue or black ink

Please submit a separate contact form for every individual / organization involved in the project who will be in communication with the Open Space Trust Fund committee. illow Lanvon Contact Name: Relationship to Project, circle one or more: Agent Applicant Property Owner Engineer Architect Contractor Site Visit Guide Other: Contact Address: Primary Phone #: 801 557-3027 Second Phone #: 801 Fax # 801328-1444 Email Address: CCD9CUT Property Address: 2751 East South How much funding are you requesting from Salt Lake County?\_ 3 MI Are you working with other funding partners? YES NO If yes please list:

Date Submitted:

## HUTCHINGS BAIRD CURTIS & ASTILL PLLC

ATTORNEYS AND COUNSELORS

9537 SOUTH 700 EAST SANDY, UTAH 84070 TELEPHONE (801) 328-1400 FACSIMILE (801) 328-1444 www.hbcalaw.com

20 February 2008

Salt Lake County Open Space Trust Fund Advisory Committee Lorna Vogt 2001 South State Street Salt Lake City, UT

HAND DELIVERED

Dear Trust Fund Advisory Committee

We have been asked to provide the Committee with a letter indicating Gary W. McDougall, representing the GKM Family Trust, LLC., is willing to sell the Willow Canyon parcel consisting of approximately 10 acres to Salt Lake County in fee simple for 2.3 million dollars. Hopefully this letter should suffice.

If you have any questions please let me know at your earliest convenience.

Sincerely,

Gregy. Curtis

Attorney at Law

Gary W. McDougall

for GKM Family Trust, LLC.,







8/30/1999

Salt Lake County Board of Equalization Office of the Clerk 2001 South State, Street # N-2200 SLC, Utah 84190-1100

RE: 28-26-100-001-0000

This is the 6th consecutive year I have appealed the taxes on this property. Once again let me appeal based on the following items.

- The property is landlocked from development. There is no access for utilities or vehicles at this time.
- 7.5 of the 10 acres has a slope exceeding 30% eliminating any possibility of development on 75% of the property.
- This property has earthquake faults running through it.

#### Comparable Properties

Address	City	MLS#	# acres		Utility Access		Adjustment
1027 S 800 East	Trenton	32691	17	\$5,117	ves	ves	-1000 p ac
1 E HWY 50	Scipio	26446	76	\$1,973	yes	partial	1000
7350 W 6800 N	Newton	49831	242	\$2,272	partial	partial	1000
4 S East of Main	Loa	31472	143	2880	partial	partial	1000

Comparable recreation property is selling for around \$3,000 per acre. Median value is \$2,880. Mean is \$3000. Adjustment for size of parcel may increase value 30%....Adjusted market value of subject property is \$5,500 per acre. Subject property value \$55,000.

Sincerely

Gary W. McDougal

ph mb 580-2299





HRG-22

#### SALT LAKE COUNTY BOARD OF EQUALIZATION HEARING RECORD

PARCEL 28-26-100-001	APPEAL 1723	NAME. 1723	
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ASSESSOR=S VALUATION: \$269,560

ASSESSOR=S REVISED VALUATION: \$269,560

APPELLANT=S REQUESTED VALUE: \$187,570

HEARING DATE: 12/18/2006

ASSESSOR PRESENT: No

APPELLANT PRESENT: Yes

## SUBJECT .

The subject property is residential vacant land located at 2751 East 11851 South, Salt Lake County, Utah. The lot size is 10.00 acres and, according to the assessors' office, zoned residential. All the data appears accurate except where identified in this hearing record.

# APPELLANT=S EVIDENCE

The appellant did not appear for this hearing. In a cover letter in the appeal packet, the appellant claims the subject is landlocked and states, "Subject property recreational value (is) \$54,330". The appellant has satisfied the preliminary evidentiary requirement in calling the current value into question by submitting three (3) land comparables. Comparable #1 contains 10.56 acres, located in Herriman, Utah. This land sold for \$4,500 per acre. Comparable #2 sold for \$6,500 per acre and contains 10.47 acres. It also is located in Herriman, Utah. Comparable #3 is located at 105 North Pioneer Fork Road in Emigration Canyon. This lot sold for \$5,300 per acre and contains .35 acre.

#### ASSESSOR=S EVIDENCE

A certified appraiser from the assessors' (hereinafter referred to as "respondent") states in the ASR-22 LAND report, "Parcel has been valued as 2 acres secondary, the balance at residential..." and, ... "The residential exemption was given in error to the residual acres. Correct error". The respondent further states on the BE-17 report: "Value supported by sales. Correct residential exemption on 2<sup>nd</sup> land record given in error. In support of the current assessment, the respondent has provided three (3) land comparables. Comparable #1 sold for \$\$90,461 per acre in June 9, 2000. It contains 24.32 acres and zoned residential. This comparable is located at Rambling Road and Wylie Lane. Comparable #2 has 18.96 acres and has an residential zoning. It is located at 952 East Traverse Ridge and sold in July 12, 2004 for \$98,628 per acre. Comparable #3 is located at Rambling Road and Magic Wand Lane and has 15.93 acres. The zoning is residential and sold for \$56,469 per acre on May 16, 2000.

### FINDINGS & CONCLUSIONS

The hearing officer finds the preponderance of the evidence, arguments and analyzes in favor of neither party. The appellant's comment that the subject is "landlocked" is given little weight since there is no evidence in support of this claim. The appellant's land comparables is weak since the source of the comparables is not identified. Additionally, no adjustments have been made to comparables for location and there is no date of sale. Therefore, no weight is given the appellant's requested value. The respondent has offered land sale comparables in support of the original assessment and in reviewing the comparables, they are dated by 2-6 years of the lien date with no adjustment for time, and there are no adjustments for location and size. However, the respondent has appropriately identified and corrected the classification for the subject and not allowing any portion of the subject a primary residential exemption. Based on the aforementioned findings, it is concluded that neither party has supported their opinions of value by the required preponderance of the evidence. Accordingly, it is the recommendation to the Board of Equalization that both parties requested values are rejected and the subject's original assessment is sustained.

RECOMMENDED VALUE PROPOSED VALUE ORIGINAL \$ 269,560 BASED ON FACTS MARKET VALUE \$269,560

TYPE OF RECORD	1 SIGNATUI	d and the second
ADMINISTRATIVE REVIEW HEARING	DATED: 1013107 SIGNED: 4011 127	#12