

# Wilstein Consulting Group

## RE: Property Tax Appeal Package

Dear Park City tax payer:

Thank you for your request to receive our Property Tax Appeal Package. Enclosed you will find the following forms:

- **A Property Tax Appeal Application**
- **An Authorization of Representation Before the Summit County Board of Equalization**

Please complete these forms, and be sure to sign and date each form. If you wish to appeal more than one property, you will need to submit a separate Authorization of Representation form for each property. Please return these forms at your earliest convenience along with . . .

- **A Copy of your Summit County Notice of Property Valuation & Tax Changes**
- **A Check for \$169 for your Research and Appeal Fee (\$189 if received after Sept. 1, 2009)**

Upon receipt of these items, I will immediately begin the research required to see if your property qualifies for a tax valuation adjustment. If I learn that your property does not qualify, I will notify you and promptly refund your entire research & appeal fee. If, however, the data confirms that you're being over-taxed, I will begin preparing the case to get you the largest value adjustment and tax reduction possible.

Please send in your completed Tax Appeal Application Package **immediately** so that you meet my September 1, 2002 deadline to save on the research and appeal fee, and we have plenty of time to build our case and meet Summit County's tax appeal deadline of September 15, 2009.

**Mail right away to:**  
**Wilstein Consulting Group**  
**RE/MAX Mountain Properties**  
**1755 Prospector Ave., Suite 101**  
**Park City, UT 84060**

If you have any questions, please contact me at my office at 435-487-0151.

Thank you very much.

Sincerely,

Ron J. Wilstein

# PROPERTY TAX APPEAL APPLICATION

Legal Owner of the Property \_\_\_\_\_  
 Address \_\_\_\_\_  
 City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_  
 Home Phone \_\_\_\_\_ Work Phone \_\_\_\_\_ Email Address \_\_\_\_\_

PROPERTY #1	PROPERTY #2
Property Address _____ Property Tax ID # _____ When did you purchase the property? _____ Property description: # of bedrooms _____ # of bathrooms _____ Year built: _____ Size: _____ sq. feet Has the property been remodeled or upgraded? <input type="checkbox"/> yes <input type="checkbox"/> no Is this property your primary residence? <input type="checkbox"/> yes <input type="checkbox"/> no If no, do you rent it out . . . <input type="checkbox"/> nightly <input type="checkbox"/> long-term (30+ days) According to your tax notice, what is the assessed value of the property? \$ _____	Property Address _____ Property Tax ID # _____ When did you purchase the property? _____ Property description: # of bedrooms _____ # of bathrooms _____ Year built: _____ Size: _____ sq. feet Has the property been remodeled or upgraded? <input type="checkbox"/> yes <input type="checkbox"/> no Is this property your primary residence? <input type="checkbox"/> yes <input type="checkbox"/> no If no, do you rent it out . . . <input type="checkbox"/> nightly <input type="checkbox"/> long-term (30+ days) According to your tax notice, what is the assessed value of the property? \$ _____
What do you think is the current value of the property? \$ _____	What do you think is the current value of the property? \$ _____
<i>*Please make copies of this form for additional properties that you wish to submit property tax appeals.</i>	

The Legal Owner of the Property identified above (herein referred to as "Property Owner") hereby grants the Wilstein Consulting Group, LLC (herein referred to as "Owners Representative") as their legal representative for the expressed purpose of representing the Property Owner to appeal the Property Owners' current property value and/or property classification with the sole intention of lowering the Property Owners' property taxes for the calendar year 2009. The Property Owner understands and agrees to the following terms:

1. The Property Owner understands that the Owners Representative will work in the Property Owners best interest to lower the property taxes for the year 2009, but the Owners Representative does not guarantee any reduction in the Property Owners' property taxes for the property/properties referenced above.
2. The Property Owner understands that if the Owners Representative cannot successfully bring about a reduction of the taxes due on the property/properties as compared with the Tax Notice from Summit County as to the projected property taxes for 2009, the Owners Representative will immediately refund in full the Property Owner's application fee for each property that no tax reduction is obtained. The refund of the application fee shall result in the immediate cancellation of this Agreement.
3. The Property Owner agrees to hold the Owners Representative harmless of any claim associated with the Property Owners' property or property taxes.
4. The Property Owner shall receive their final Tax Notice on or before November 1, 2009 from the Summit County Tax Assessor. The Property Owner shall pay the Owners Representative an amount equal to 1/3 of the property taxes saved by the Property Owner as a result of the property tax appeal. Payment in full shall be due to the Wilstein Consulting Group, LLC no later than November 30, 2009. Once the payment has been negotiated by the Owners Representative, this Property Tax Appeal Application and Agreement shall be fully satisfied and concluded by mutual agreement of all parties.

LEGAL OWNER OF THE PROPERTY

WILSTEIN CONSULTING GROUP, LLC

\_\_\_\_\_  
 Property Owner Authorization/Signature

Accepted by \_\_\_\_\_

\_\_\_\_\_  
 Date

Application Fee received \_\_\_\_\_  
 Date

**Please include the following information with this application:** (must be received no later than September 13, 2009)

1. A copy of your tax notice from Summit County for each property you wish to appeal your property tax on.
2. An executed Authorization of Representation Before the Summit County Board of Equalization form.
3. A check for \$189 for each property. (\$169 if the completed application is received by September 1, 2009)

**Please make the check payable to the Wilstein Consulting Group, LLC.**  
**Please send these documents to: The Wilstein Consulting Group, 1755 Prospector Ave, Suite 101, Park City, UT 84060**

**AUTHORIZATION OF REPRESENTATION**  
**BEFORE THE SUMMIT COUNTY BOARD OF EQUALIZATION**

PLEASE PRINT

Legal Owner of the Property \_\_\_\_\_

Property Address \_\_\_\_\_ Property Tax ID# \_\_\_\_\_

A separate form must be completed for each property appealed

PLEASE FILL IN YOUR NAME BELOW

I, \_\_\_\_\_, the legal owner of the property identified above do hereby appoint Ron Wilstein as my representative before the Summit County Board of Equalization in matters concerning the valuation and taxation of my property for the calendar year 2009. He may appear as a witness at any hearing of the Board and testify as to the value of my property and the accuracy of any factual documentation submitted on my behalf.

My representative has not guaranteed me that his efforts will result in a reduction of my property taxes. I have, however, agreed to pay him a fee if his efforts do result in a reduction of my property taxes.

This Authorization of Representation shall expire on December 31, 2009.

\_\_\_\_\_  
Property Owner Authorization/Signature

\_\_\_\_\_  
Date

# Summit County Board of Equalization

P.O. Box 128  
Coalville, Utah 84017  
Phone: (435) 336-3016, 615-3016, 783-3016  
Fax: (866) 873-6581

## 2009 Request for Appeal of Real Property Market Value

Deadline for filing is September 15, 2009 @ 5:00 p.m.

Please file as early as possible to expedite the process.

For office use only: Appeal Number: \_\_\_\_\_ Date Received: \_\_\_\_\_ Appraiser: \_\_\_\_\_

### Owner and Property Information:

Owner's Name: \_\_\_\_\_ Property Parcel # and Account #: \_\_\_\_\_

Property Address: \_\_\_\_\_ Mailing Address: \_\_\_\_\_

Phone Number: (Daytime) \_\_\_\_\_ (Evening) \_\_\_\_\_

Property Type: (Please Check One)

Single Family Dwelling/Condo

Duplex / Four-plex

Office Building

Industrial

Retail

Vacant Acreage

Greenbelt Property

Other \_\_\_\_\_

Market Value (as shown on the current Valuation Notice) \$ \_\_\_\_\_

Please indicate your opinion of Market Value as of January 1<sup>st</sup> of the current year \$ \_\_\_\_\_ (Required by law)

### Request for Primary Exemption

(The Homestead Exemption)

If you are requesting a Primary Residency exemption, a **primary residency application** must accompany this form.

If the property is a long term (yearly) rental, please **include a copy** of the lease with your application.

### Basis for Appeal

Please select the applicable category from the following categories and provide documentation to support your opinion of value.

- (1) \_\_\_\_\_ Comparable property selling for less. Please attach a separate page with the following information for your property and the three comparable properties. (Please provide as much information as possible and attach all the supporting documentation, as this will expedite your appeal process): Sale or listing price; date of sale; MLS number (if available); complete address; property type (land, rambler, two-story, etc.); year built; square footage; type of construction (brick, frame, etc); garage/carport; basement (square footage; percentage completed); number of bedrooms; special features (fireplace, central air, deck, patio, etc.).
- (2) \_\_\_\_\_ Purchase of property during the last year – Less than the Assessor's market value. (Please attach a copy of sale documents).
- (3) \_\_\_\_\_ Property appraisal completed within one year of January 1 of the current year – Less than the Assessor's market value as listed on the valuation notice. (Please attach entire copy of appraisal report).
- (4) \_\_\_\_\_ Income Approach to value – if your appeal is for an income producing property attach a Statement in Income and Expenses for the last two years, document by copies of actual leases, rental agreements and/or rent roll. If property is owner occupied, submit the preceding information for comparable properties.
- (5) \_\_\_\_\_ Factual error in Assessor's data or cost approach to value. Please provide full description of error with supporting evidence.

**I REQUEST THAT THE MARKET VALUE AND/OR PROPERTY TYPE OF THIS PROPERTY BE ADJUSTED BASED UPON THIS APPLICATION AND I CERTIFY THAT ALL STATEMENTS HEREIN AND/OR ATTACHMENTS ARE TRUE, CORRECT AND COMPLETE.**

**SIGNATURE OF OWNER OR AGENT:** \_\_\_\_\_ **DATE:** \_\_\_\_\_

**Board of Equalization Instructions**

PROPERTY OWNERS WHO WISH TO APPEAL THE MARKET VALUE SHOWN ON THE "SUMMIT COUNTY NOTICE OF PROPERTY VALUATION AND TAX CHANGE" MUST FILE AN APPEAL ON OR **BEFORE** SEPTEMBER 15 EACH YEAR OR WITHIN FOURTY-FIVE (45) DAYS OF ORIGINAL MAILING OF THE DISCLOSURE NOTICE.  
LAST ACCEPTABLE FILING DATE IS **SEPTEMBER 15, 2009 AT 5:00 P.M.**

IF YOU DO NOT APPEAL ON TIME YOU LOSE ALL RIGHTS TO APPEAL THE CURRENT VALUE IN THE FUTURE!

**Appeals should be filed on this form with all supporting evidence or documentation attached.**

**A separate form must be completed for each parcel of property appealed.**

The Board of Equalization may raise, lower or maintain the market value based upon the facts presented.

The Board of Equalization **cannot** accept appeals for prior years' market value.

COMPLETE ALL ITEMS RELATED TO THE APPEAL.

All appeals to the Summit County Board of Equalization must include: this form filled out completely; all evidence and documentation to be considered; and the signature of the owner of the property. Failure to raise any legal or factual issue relating to the valuation of this property waives the right to raise the issue in the future proceedings. Hearing Officers will make recommendations based on the written evidence with this appeal. A notice of the Final Decision will be mailed to the Owner of Record with an explanation of future appeal rights.

The appeal will have to address the "current market value" of the property as set by the Summit County Assessor, **only current year market value can be appealed.** Appeals filed without sufficient evidence may be dismissed. The Assessor's valuation is presumed by law to be correct. Appellant must submit enough evidence to call the Assessor's valuation into question and to establish a new value.

**Payment of Taxes – Please Note Carefully**

A final "Tax Notice" will be mailed by the Summit County Treasurer by Nov 1<sup>st</sup>. If you have not received a recommendation from the Board by the due date noted on the tax notice, please pay the tax as originally billed to avoid additional penalties and interest. After the Boards recommendation, a refund will be issued if it is applicable.

**AUTHORIZATION OF AGENT OR REPRESENTATIVE.**

The owner of the property must authorize any person or company who will file an appeal on their behalf with the Summit County Board of Equalization or represent them in matters concerning the valuation and taxation of this property. They must authorize said agent or representative to appear as a witness at any hearing of the Board and testify as to the value of said property and the accuracy of any factual documentation submitted on their behalf. Appraisals prepared on a contingency fee basis may not be allowed in any proceeding before County Board of Equalization or the Tax Commission. Please disclose all fee arrangements. This form serves as authorization if signed by the owner. If signed by the agent, a copy of an original signed authorization identifying the properties and specified period of time must accompany each appeal. **All Notices of Decision will be mailed to the Owner of Record when issued.**

**AGENT OR REPRESENTATIVE INFORMATION:  
REQUIRED (UNLESS ON FILE AND CURRENT WITH THE CLERK OF THE BOARD OF EQUALIZATION)**

NAME OF INDIVIDUAL OR FIRM: \_\_\_\_\_

MAILING ADDRESS: \_\_\_\_\_

CITY, STATE AND ZIP CODE: \_\_\_\_\_ Telephone Number: \_\_\_\_\_

**AFTER THIS FORM IS COMPLETED AND SIGNED:**

**MAIL OR DELIVER COMPLETED FORMS TO:  
SUMMIT COUNTY BOARD OF EQUALIZATION  
60 NORTH MAIN  
P.O. BOX 128  
COALVILLE, UTAH 84017  
FORMS CAN BE FAXED TO (866) 873-6581 DO NOT MAIL AND FAX  
FILE ON OR PREFERABLY BEFORE SEPTEMBER 15, 2009 @ 5:00 P.M.  
<http://www.summitcounty.org/>  
Blank forms are available at the above address or web site. This form can be duplicated.**

Reasonable accommodations for individuals with disabilities may be provided upon request with three working days notice.



**Summit County**  
**State of Utah**  
**Signed Statement of Primary Residence**  
Pursuant to Section 59-2-103 UCA

I understand that, pursuant to Utah Code Section 59-2-308(2), any misrepresentation on this statement subjects the owner to severe penalties.

**I hereby certify that:**

**A.** I am the owner of the following described property: (Please print name, property address or condo unit number and mailing address.)

Tax Account #: \_\_\_\_\_

Name: \_\_\_\_\_ Parcel Serial #: \_\_\_\_\_

Property Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

And the described property is my permanent, full time residence and that I have no other permanent residence either in the State of Utah or any other state.

Date of Occupancy: \_\_\_\_\_

**Owner's Signature:** \_\_\_\_\_ **Date:** \_\_\_\_\_

**OR**

**B.** As the owner, I am leasing the above described property on a year round basis to the tenant named below, as of the \_\_\_\_\_ day of \_\_\_\_\_. Attached is a copy of the lease.

Name of the Lessee: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

**Owner's Signature:** \_\_\_\_\_ **Date:** \_\_\_\_\_

Attach this signed statement to your Appeal Application.

**Criteria for Determining Primary Residence**

Factors used to determine residency include the following:

- Voting Record
- The length of continuous residency in the place claimed as residence
- The nature and quality of the living accommodations at the claimed residence
- The presence of family members at claimed residence
- The place of residence of the claimant's spouse
- The physical location of the claimant's business or source of income
- The physical location of the claimant's banking facilities
- The location of registration of all vehicles, boats and RV's
- Membership in clubs, churches, and other social organizations
- The address used on such things as:
  - a. Telephone
  - b. Mail
  - c. State and Federal tax returns
  - d. Listings in official government publications or other correspondence
  - e. Driver's license
  - f. Voter registration and
  - g. Tax rolls
- The location of public schools attended by the claimant or dependants
- The nature and payment of taxes in other states
- Declarations of the claimant:
  - a. Communicated to third parties
  - b. Contained in deeds
  - c. Contained in insurance policies
  - d. Contained in wills
  - e. Contained in letters
  - f. Contained in registers
  - g. Contained in mortgages
  - h. Contained in leases
- The exercise of civil or political rights in a given location
- The failure to obtain permits and licenses normally required of a resident
- The purchase of a burial plot in a particular location
- The acquisition of a new residence in a different location