

BOARD OF EQUALIZATION MINUTES
SEPTEMBER 25, 2025

PRESENT: Victor Iverson, Chair
Gil Almquist, Commissioner
Steven Scott, Deputy County Attorney
Genna Goodwin, Chief Deputy Clerk
Adel Murphy, Division Manager - Assessor's Office

The meeting was called to order at 9:02 am.

Commission Almquist attending via telephone.

Presented for review and consideration by the board were the minutes from the September 18, 2025 meeting of the Board of Equalization.

Commissioner Iverson made the motion to approve the minutes.
Commissioner Almquist seconded the motion.
All voted AYE.

Presented for review and consideration by the board are the recommendations on the following appeal applications:

NO CHANGE TO MARKET VALUE AND ASSESMENT LEVEL CHANGE TO PRIMARY

See attached spreadsheet "CHANGE TO PRIMARY" - 72 accounts

Commissioner Almquist made the motion to accept the recommendation.
Commissioner Iverson seconded the motion.
All voted AYE.

NO ADJUSTMENTS TO MARKET VALUE AND CHANGES OF ASSESSMENT LEVEL TO NON-PRIMARY

See attached spreadsheet "CHANGE TO NON-PRIMARY" - 3 accounts

Commissioner Iverson made the motion to accept the recommendation.
Commissioner Almquist seconded the motion.
All voted AYE.

CHANGE TO MARKET VALUE AND ASSESMENT LEVEL CHANGE TO PRIMARY (1)

2500054 SG-CSB-129	KOFFORD JEFF TR
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Commissioner Iverson made the motion to accept the recommendation.
Commissioner Almquist seconded the motion.
All voted AYE.

CHANGES TO MARKET VALUE (119)

2500044 L-65-D	PEINE PHILLIP S & LAUREL
2500045 I-RENS-C-21	STUBBS PETER SCOTT & JILL TAYLOR
2500049 W-HPCC-1-26-CC	FISHER AL W & WENDIE LYNN
2500052 SG-RHW-1-35	KAY MATTHEW A TR
2500064 H-PHRL-1-OPEN-A-1	CHAPMAN CHARLES E & SUSAN F
2500081 SG-RES-58	CLARK JAMES
2500088 ADB-122-HV	PERKINS MERRI ANN TR
2500090 SG-LAKO-1-29	BLAINE GUNTHER INVESTMENTS LC
2500101 SC-VY-4-6	FREI KENT G TRUSTEES
2500103 SG-MVF-8-47	SMITH DANIEL K & ELIZABETH W
2500109 I-CRCA-8	FLOWERS CRAIG R & LINDA L
2500112 H-3-1-33-3401	SR-9 RETAIL CENTER LLC
2500138 H-SAHT-1-21	MJC RENTALS LLC

2500139	H-SAHT-1-22	MJC RENTALS LLC
2500140	H-SAHT-1-23	MJC RENTALS LLC
2500141	H-SAHT-1-24	MJC RENTALS LLC
2500142	H-SAHT-1-25	MJC RENTALS LLC
2500143	H-SAHT-1-6	COLFIT LLC SERIES - 16
2500144	H-SAHT-1-7	COLFIT LLC SERIES - 15
2500145	H-SAHT-1-8	COLFIT LLC SERIES - 14
2500146	H-SAHT-1-9	COLFIT LLC SERIES - 13
2500147	H-SAHT-1-10	COLFIT LLC SERIES - 12
2500148	H-SAHT-1-11	COLFIT LLC SERIES - 17
2500149	H-SAHT-1-12	COLFIT LLC SERIES - 18
2500150	H-SAHT-1-13	COLFIT LLC SERIES - 19
2500151	H-SAHT-1-14	COLFIT LLC SERIES - 20
2500152	H-SAHT-1-15	COLFIT LLC SERIES - 21
2500153	H-SAHT-1-16	COLFIT LLC SERIES - 11
2500154	H-SAHT-1-17	COLFIT LLC SERIES - 4
2500155	H-SAHT-1-18	COLFIT LLC SERIES - 3
2500156	H-SAHT-1-19	COLFIT LLC SERIES - 2
2500157	H-SAHT-1-20	COLFIT LLC SERIES - 1
2500158	H-SAHT-1-1	TCBH INV LLC
2500159	H-SAHT-1-2	TCBH INV LLC
2500160	H-SAHT-1-3	TCBH INV LLC
2500161	H-SAHT-1-4	TCBH INV LLC
2500162	H-SAHT-1-5	TCBH INV LLC
2500193	I-CPC-1-11	KETCHAM KATHLEEN S
2500195	H-SAHT-2-31	MJC RENTALS LLC
2500196	H-SAHT-2-32	MJC RENTALS LLC
2500197	H-SAHT-2-33	MJC RENTALS LLC
2500198	H-SAHT-2-34	MJC RENTALS LLC
2500199	H-SAHT-2-35	MJC RENTALS LLC
2500200	H-SAHT-2-26	COLFIT LLC SERIES - 22
2500201	H-SAHT-2-27	COLFIT LLC SERIES - 23
2500202	H-SAHT-2-28	COLFIT LLC SERIES - 24
2500203	H-SAHT-2-29	COLFIT LLC SERIES - 25
2500204	H-SAHT-2-30	COLFIT LLC SERIES - 26
2500207	H-3-2-3-4431	HASTINGS HUBERTA BISCHOF TR
2500209	H-MARV-1-E-5	4335 CANTERBURY ROAD LLC
2500214	SC-LUG-3	ERICKSEN JUSTEN M TRUSTEES
2500226	SC-LUG-1	ROLLINS KENNETH J TRUSTEES
2500228	W-CHA-5	PETERSON MATTHEW GREGORY
2500243	H-ESH-1-20	GA HOMES INC
2500244	H-ESH-1-22	GA HOMES INC
2500245	H-ESH-1-23	GA HOMES INC
2500246	H-ESH-1-24	GA HOMES INC
2500247	H-ESH-1-26	GA HOMES INC
2500248	H-ESH-1-28	GA HOMES INC
2500249	H-ESH-1-30	GA HOMES INC
2500250	H-ESH-1-31	GA HOMES INC
2500251	H-ESH-1-32	GA HOMES INC
2500252	H-ESH-1-34	GA HOMES INC
2500253	H-ESH-1-35	GA HOMES INC
2500254	H-ESH-1-36	GA HOMES INC
2500255	H-ESH-1-37	GA HOMES INC
2500256	H-ESH-1-38	GA HOMES INC
2500257	H-ESH-1-39	GA HOMES INC
2500258	H-ESH-1-40	GA HOMES INC
2500259	H-ESH-1-41	GA HOMES INC
2500260	H-ESH-1-48	GA HOMES INC
2500261	H-ESH-1-50	GA HOMES INC

2500262 H-ESH-1-51	GA HOMES INC
2500264 H-ESH-2-60	GA HOMES INC
2500265 H-ESH-2-63	GA HOMES INC
2500266 H-ESH-2-69	GA HOMES INC
2500267 H-ESH-2-70	GA HOMES INC
2500268 H-ESH-2-75	GA HOMES INC
2500269 H-ESH-2-76	GA HOMES INC
2500270 H-ESH-2-77	GA HOMES INC
2500271 H-ESH-2-78	GA HOMES INC
2500272 H-ESH-2-79	GA HOMES INC
2500273 H-ESH-2-80	GA HOMES INC
2500274 H-ESH-10-3	GA HOMES INC
2500275 H-ESH-10-4	GA HOMES INC
2500276 H-ESH-10-5	GA HOMES INC
2500277 H-ESH-10-6	GA HOMES INC
2500278 H-ESH-10-7	GA HOMES INC
2500279 H-ESH-10-8	GA HOMES INC
2500280 H-ESH-10-9	GA HOMES INC
2500281 H-ESH-10-10	GA HOMES INC
2500282 H-ESH-10-11	GA HOMES INC
2500283 H-ESH-10-45	GA HOMES INC
2500284 H-ESH-1-49	GA HOMES INC
2500289 I-POSO-3-I-558	WOLF TROYCE GRANT
2500293 HCFE-1-HV	OLSEN CRAIG W & DIANE W TRS
2500313 SG-5-3-17-232	RUSH TRUCK CENTERS OF UTAH INC
2500322 SG-LOSG-5-515	JUT HOLDINGS LLC
2500325 I-BDNV-5-BD1	BLACK DESERT 5 LLC
2500326 W-23-A-4	OSE HOLDINGS LLC
2500333 S-WMAN-2-8	B8B HOLDINGS LC
2500334 S-WMAN-2-9	B8B HOLDINGS LC
2500335 S-WMAN-2-10	B8B HOLDINGS LC
2500336 S-WMAN-2-11	B8B HOLDINGS LC
2500337 LV-SVS-1	BLACKMORE SYNTHIA
2500338 LV-SVS-2	BLACKMORE SYNTHIA
2500341 I-RENS-A-18	MJC HOLDINGS LLC
2500355 SG-5-3-20-424	JVC LEASING LC
2500356 SG-5-3-20-143	FORT PIERCE LEASING L C
2500357 SG-383-A-1	MAINSTREET PARTNERS L C
2500371 SC-GIO-2	RKF SANTA CLARA LLC
2500373 I-CPC-2-28	DICKSON HEATHER KENT TR
2500375 SG-GRO-2	D MILLS ENTERPRISES LLC
2500376 SG-GV-5-13A	HOLE IN ONE DEV INC
2500377 SG-GV-5-13B	HOLE IN ONE DEV INC
2500378 SG-GV-5-14A	HOLE IN ONE DEV INC
2500379 SG-GV-5-14B	HOLE IN ONE DEV INC
2500380 SG-IND-P-15-A	PEACO LTD
2500385 H-AHE-5-10	MAHONEY ENTERPRISES OF UTAH LLC

Commissioner Iverson made the motion to accept the recommendation.

Commissioner Almquist seconded the motion.

All voted AYE.

NO CHANGES TO MARKET VALUE (48)

2500005 NEH-1-1-1-F-NS	MILLAN CECY TR
2500096 SG-VISR-6-130	COREY SAMUEL THOMAS & ANGELA GABRIELA
2500100 SG-ETA-2-69	REX WILLIAM E TRUSTEE
2500111 W-MAJ-3-28	BELLINGER BRENT
2500113 SG-MAP-2-32	SMITH VICKY ANN PENROD
2500163 SG-FIN-1	FINDLAY FAMILY PROPERITES LTD PTSHP
2500164 SG-FIN-2	FINDLAY FAMILY PROPERTIES LTD PTSHP
2500165 SG-FIN-3	FINDLAY FAMILY PROPERTIES LTD PTSHP
2500166 SG-FIN-4	FINDLAY FAMILY PROPERTIES LTD PTSHP
2500167 W-CHC-7	WASHINGTON COMMONS HOSPITALITY PARTNERS 1 LLC
2500170 SG-SURC-1-1	SUN RIVER HOTEL GROUP LC
2500171 W-5-2-15-337	MILLER TERRANCE LEE & DIANE TRS
2500172 W-5-2-15-338	MILLER TERRANCE LEE & DIANE TRS
2500173 SG-420-CB	AIH LLC
2500174 SG-427-A-CB	AIH LLC
2500175 SG-427-B-1-CB	AIH LLC
2500176 SG-434-A-CB	AIH LLC
2500177 SG-1243-A-2	AIH LLC
2500178 SG-1246	AIH LLC
2500179 SG-1248-B	AIH LLC
2500180 SG-431-A-CB	LESTER WITTWER INVESTMENT CO L C
2500181 6191-C-1	3 MILE LLC
2500182 SG-3DCC-13-A	SUITE HOLDINGS LLC
2500186 SG-5-2-31-4334	AIH LLC
2500187 SG-5-2-21-31021	BHF LLC
2500188 H-4-1-34-313-RD3	BHF LLC
2500189 SG-5-2-21-322	BHF LLC
2500194 W-CRF-5-78	MAZIARZ MICHAEL
2500205 H-GNIP-1-4	BHF LLC
2500206 H-4-1-34-4213	BHF LLC
2500218 SG-LXTH-3-2401	THEODORE SHANDEN
2500287 SG-SUR-16-1028	LARSON CRAIG H TR
2500307 SG-1739-A-2-A-1-SA	SKYWEST AIRLINES INC
2500309 SG-CIVI-2-CB	SG BOULEVARD MULTIFAMILY LLC
2500310 SG-CIVI-4-PT-A-CB	SG BOULEVARD MULTIFAMILY LLC
2500311 SG-5-2-31-24710	WINDY CITY GROUP
2500312 W-CGCC-B-9-CC	DBJM ZION 225 LLC
2500315 SG-5-2-32-2410	FIRST SECURITY BANK
2500323 H-COL-4	WHITE TYLER R & MCKELL P
2500324 SG-JDRE-1-1	GIORDANO MICHELLE L
2500331 AV-AVR-3-20	SINGH VICKY
2500368 SG-5-2-22-112	WHITE HILLS L C
2500369 SG-5-2-22-114	WHITE HILLS L C
2500370 H-3-1-34-3442	SUN CAPITAL BANK
2500374 NH-3070-H-1	RUSHTON NATHAN & ANDREA
2500383 H-SCPE-2-1	NICHOLAS TODD
2500384 SC-6-2-16-1100	K & R FREI ENTERPRISES LLC
2500386 SG-BCC-1-7	HILTON NANCY PELTON TR

Commissioner Almquist made the motion to accept the recommendation.

Commissioner Iverson seconded the motion.

All voted AYE.

Commissioner Almquist arrived in person.

DISMISSED FOR LATE FILING (2)

2500372 SG-ET-10

2500391 H-CLF-1-9

PRINCE CHANDLER

TK COMPANIES

Commissioner Iverson made the motion to accept the recommendation.
Commissioner Almquist seconded the motion.
All voted AYE.

MOTION TO ADJOURN

The hearing was adjourned at 9:06 am.


Victor Iverson, Chair


Ryan Sullivan, Clerk of the Board

