

APPEAL # 20-823  
TAX TYPE: PROPERTY TAX  
TAX YEAR: 2019  
DATE SIGNED: 4/2/2025  
COMMISSIONERS: J.VALENTINE, M.CRAGUN, R.ROCKWELL, J.FRESQUES

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BEFORE THE UTAH STATE TAX COMMISSION

<p>TAXPAYER,</p> <p>Petitioner,</p> <p>v.</p> <p>BOARD OF EQUALIZATION OF COUNTY-1, STATE OF UTAH,</p> <p>Respondent.</p>	<p><b>ORDER ON PETITIONER’S QUESTION FOR CONSIDERATION OR PETITION FOR RESOLUTION</b></p> <p>Appeal No. 20-823 Tax Type: Property Tax Tax Year: 2019</p> <p>Judge: Marshall</p>
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STATEMENT OF THE CASE

This matter is scheduled for a Formal Hearing on DATE. On DATE, the Petitioner submitted a document titled “Question for Consideration or Petition for Resolution.” The Petitioner’s representative wrote,

Within the last year, the United States Supreme Court ruled that interagency Panels, Boards, appointed parties or individuals are not proper for administering or enforcing their own interpretation of specific laws to that agency or departments. This is further expanded to invalidate persons not voted on or retained by public election as parties for statutory interpretation and statutory application against alleged offending parties.

Therefore, transfer **all the cases** (2014 thru 2025)<sup>1</sup> for TAXPAYER, or her Trust; currently before the administrative law court are requested to be transferred to such court that is in constitutional compliance.

APPLICABLE LAW

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<sup>1</sup> The Taxpayer’s representative has not identified the specific appeal numbers to which he is referring. The Commission notes that its records show that there were appeals for the 2014, 2017, 2018, and 2019 tax years that have been closed, and are beyond the period to file a request for reconsideration with the Commission or a petition for judicial review, with the exception of the instant case. The Commission notes that its records show that for the 2022 and 2023 tax years, there are pending appeals scheduled for hearings. The Commission records do not show appeals for the 2024 tax year. Further, the Commission notes that the County has not issued its valuation notices for the 2025 tax year, and thus there are currently no appeals pending for the 2025 tax year.

The Administrative Procedures Act allows for judicial review of agency decisions, once administrative remedies have been exhausted, in accordance with Utah Code Ann. §63G-4-401, below:

- (1) A party aggrieved may obtain judicial review of final agency action, except in actions where judicial review is expressly prohibited by statute.
- (2) A party may seek judicial review only after exhausting all administrative remedies available, except that:
  - (a) a party seeking judicial review need not exhaust administrative remedies if this chapter or any other statute states that exhaustion is not required;
  - (b) the court may relieve a party seeking judicial review of the requirement to exhaust any or all administrative remedies if:
    - (i) the administrative remedies are inadequate; or
    - (ii) exhaustion of remedies would result in irreparable harm disproportionate to the public benefit derived from requiring exhaustion.
- (3) (a) Except as provided in Subsection (3)(c), a party shall file a petition for judicial review of final agency action within 30 days after the day on which the order:
  - (i) constituting final agency action is issued; or
  - (ii) is considered to have been issued under Subsection 63G-4-302(3)(b).
- (b) The petition shall:
  - (i) name the agency and all other appropriate parties as respondents; and
  - (ii) meet the form requirements specified in this chapter.
- (c) If a party files a petition for judicial review of a final agency action resulting from a formal adjudicative proceeding within the 30-day time period described in Subsection (3)(a), any other party to the action may file a petition for judicial review if the petition is filed within the time period permitted for a cross petition under Rule 14 of the Utah Rules of Appellate Procedure.

Utah Code Ann. §59-1-612 sets forth how a party exhausts administrative remedies before the Tax Commission, as follows:

A party has not exhausted the party's administrative remedies in accordance with Section 63G-4-401 unless:

- (1) the party requests a formal hearing within the time period provided by law; and
- (2) the commission has issued a final unappealable administrative order.

An aggrieved party may appeal the Commission's decision to either the district court, or to the Supreme Court, or the Court of Appeals, pursuant to Utah Code Ann. §59-1-602(1), below, in pertinent part:

- (a) Any aggrieved party appearing before the commission or county whose tax revenues are affected by the decision may at that party's option petition for judicial review in the district court pursuant to this section, or in the Supreme Court or the Court of Appeals pursuant to Section 59-1-610.
- (b) Judicial review of formal or informal adjudicative proceedings in the district is in the district court located in the county of residence or principal place of business of the affected taxpayer or, in the case of a taxpayer whose taxes are assessed on a statewide basis, to the Third Judicial District Court in and for COUNTY-1.
- (c) Notwithstanding 63G-4-402, a petition for review made to the district court under this section shall conform to the Utah Rules of Appellate Procedure.

Utah Code Ann. §59-1-601 provides that the district court has jurisdiction to review Commission decisions by trial de novo, as follows:

- (1) In addition to the jurisdiction granted in Section 63G-4-402, beginning July 1, 1994, the district court shall have jurisdiction to review by trial de novo all decisions issued by the commission after that date resulting from formal adjudicative proceedings.
- (2) As used in this section, “trial de novo” means an original, independent proceeding, and does not mean a trial de novo on the record.
- (3) (a) In any appeal to the district court pursuant to this section taken after January 1, 1997, the commission shall certify a record of its proceedings to the district court.  
(b) This subsection (3) supercedes Section 63G-4-403 pertaining to judicial review of formal adjudicative proceedings.

Utah Code Ann. §59-1-610 sets forth the standard of review of the appellate court, as follows:

- (1) When reviewing formal adjudicative proceedings commenced before the commission, the Court of Appeals or Supreme Court shall:
  - (a) grant the commission deference concerning its written findings of fact, applying a substantial evidence standard on review; and
  - (b) grant the commission no deference concerning its conclusions of law, applying a correction of error standard, unless there is an explicit grant of discretion contained in a statute at issue before the appellate court.
- (2) This section supersedes Section 63G-4-403 pertaining to judicial review of formal adjudicative proceedings.

#### DISCUSSION

The Petitioner’s representative did not indicate which ruling of the United States Supreme Court he referenced in his pleading. Presumably, he was referring to *Loper Bright Enterprises v. Raimondo*, 603 U.S. 369 (2024), which overturned the Chevron Doctrine set forth in *Chevron U.S.A., Inc. v. Natural Resources Defence Council, Inc.*, 467 U.S. 837 (1984). In general, the Chevron Doctrine indicated that courts should defer to a federal agency’s interpretation of an ambiguous statute that it administers, unless the agency’s interpretation is unreasonable, and set forth a two step-process when reviewing an agency’s interpretation of a statute. The Court in *Loper Bright* held that courts were no longer required to defer to agency interpretations, and would exercise their independent judgment in determining whether an agency has acted within its statutory authority. However, the *Loper Bright* decision addressed federal agencies, and does not explicitly apply to a state court’s review of state agency decisions. The impact the *Loper Bright* decision may have on state courts’ review of state agency decisions is, at this point, unclear, but the Commission notes that Utah Code Ann. §59-1-610 already provides that the Court of Appeals or Supreme Court may not grant the Commission deference regarding its conclusions of law and Utah Code Ann. §59-1-601 authorizes a district court to conduct a *trial de novo* review of Commission decisions. Regardless, *Loper Bright* addresses judicial deference to agency interpretations, and does not support the argument that matters under administrative agency review should be transferred to a court for judicial

review prior to the exhaustion of administrative remedies. Petitioner’s representative has not shown that this appeal should be transferred to another court.

There has not been a final agency action in this matter. The Formal Hearing is scheduled for DATE. After the Formal Hearing, the Commission will issue its Findings of Fact, Conclusions of Law, and Final Order. Once the Taxpayer has exhausted administrative remedies, the Tax Commission's decision can be appealed to either the district court or the Supreme Court in accordance with Utah Code Ann. §59-1-602(1).

The Taxpayer’s request that this matter “be transferred to such court that is in constitutional compliance” should be denied.

DECISION AND ORDER

Based on the foregoing, the Taxpayer’s request is denied. The Formal Hearing will proceed as scheduled on DATE. It is so ordered.

DATED this \_\_\_\_ day of \_\_\_\_, 2025.

John L. Valentine  
Commission Chair

Michael J. Cragun  
Commissioner

Rebecca L. Rockwell  
Commissioner

Jennifer N. Fresques  
Commissioner