

APPEAL # 24-1148
TAX TYPE: PROPERTY TAX
TAX YEAR: 2023
DATE SIGNED: 02/12/2026
COMMISSIONERS: J. VALENTINE, R. ROCKWELL, J. FRESQUES AND J. DEEDS

BEFORE THE UTAH STATE TAX COMMISSION

<p>TAXPAYER</p> <p>Petitioner,</p> <p>v.</p> <p>BOARD OF EQUALIZATION OF COUNTY-1 COUNTY, STATE OF UTAH,</p> <p>Respondent.</p>	<p>FINDINGS OF FACT, CONCLUSIONS OF LAW, AND FINAL DECISION</p> <p>Appeal No. 24-1148</p> <p>Parcel No: #####</p> <p>Tax Type: Property Tax</p> <p>Tax Year: 2023</p> <p>Judge: Phan</p>
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This order may contain confidential "commercial information" as defined in Utah Code Ann. §59-1-404. "Commercial information" may be subject to disclosure restrictions as provided in Utah Code Ann. §59-1-404 and Utah Administrative Rule R861-1A-37. Utah Administrative Rule R861-1A-37(7) provides that the Tax Commission may publish this decision, in its entirety, unless the property taxpayer that provided the commercial information indicates to the Tax Commission in writing the specific commercial information that the property taxpayer wants protected. A request to protect commercial information shall be sent no later than 30 days after the issuance of this order to one or more of the following: taxredact@utah.gov or Utah State Tax Commission, Appeals Unit, 210 North 1950 West, Salt Lake City, Utah 84134.

Presiding:

Jennifer N. Fresques, Commissioner
Jane Phan, Administrative Law Judge

Appearances:

For Petitioner: PETITIONER'S REP-1, Owner, TAXPAYER
For Respondent: RESPONDENT'S REP-1, Appraiser, COUNTY-1 County

STATEMENT OF THE CASE

This matter came before the Utah State Tax Commission for a Formal Hearing on August 14, 2025, in accordance with Utah Code Ann. §59-2-1006 and §63G-4-201 et seq. Based upon the evidence and testimony presented at the hearing, the Tax Commission hereby makes its:

FINDINGS OF FACT

I. General Information

1. The issue before the Tax Commission at the Formal Hearing is Petitioner’s (“Property Owner’s”) appeal of the decision issued by the County Board of Equalization in regards to the assessed value of parcel no. ##### for property tax assessment purposes.

2. The lien date at issue in this appeal is January 1, 2023.

3. The County Assessor’s original assessed value was upheld by the County Board of Equalization (“County”) for the lien date at issue, and was the value the County was requesting be sustained at this Formal Hearing. The County’s value and the value the Property Owner’s representative was requesting were as follows:

County’s Value Request	Property Owner’s Value Request
\$\$\$\$\$	\$\$\$\$\$

4. The subject property is located at STREET-1, CITY-1, Utah. The subject property is ##### acres of land and is improved with an industrial office warehouse. The building was constructed in YEAR with a good grade of construction. The building has ##### rentable square feet, with %%% office finish and a #####’ building height. The County has classified the subject property as rental class B and average condition. The subject property has a ##### land to building ratio.

5. The value of the subject property was appealed to the County Board of Equalization for each tax year YEAR, YEAR and YEAR, but the value was not reduced as a result of those appeals.

II. Property Owner’s Evidence

6. The Property Owner explained at the hearing that she is an investor who purchases commercial real estate, and that she determines what she will pay for properties based on income approaches and the actual leases in place. At the hearing it was her argument that the value of the subject property should be based on an income approach using the actual lease rate and actual expenses. She stated that the subject property was the subject of a long term lease entered into in YEAR and she provided information that the lease did not expire until June YEAR. She stated that the lease provided for rent escalation clauses of %%% per year. She stated that in comparison she had calculated an average increase in the property taxes of %%% per year, year over year for the last five years.

7. As evidence at the Formal Hearing she provided a copy of her 2023 annual rent roll. This showed that there was a single tenant for the subject property and it was occupied for all of 2023. The annual rent per square foot was \$\$\$\$ and the annual rent she had received for the subject property in 2023 had been \$\$\$\$.¹ The Property Owner did not provide the rent roll

¹ Petitioner’s Exhibit 1, pg. 5.

for YEAR, but based on the 2023 rent roll, it appears that the lease escalation occurred in MONTH.

8. The Property Owner also provided a Profit and Loss Statement for the subject property for calendar year 2023. The Profit and Loss Statement broke out the income and expenses based on the rental income with and without the CAM charges. The income excluding the CAM income was \$\$\$\$\$, and the expenses excluding the CAM expenses was \$\$\$\$\$. This indicated a net operating income for the subject property of \$\$\$\$\$.²

9. The Property Owner provided an excerpt from Newmark’s 2023 “CITY-1 County Industrial Market,” which showed that for industrial properties the 2023 average year to date capitalization rate was %%%%%%%%% for all properties and %%%%%%%%% for Class B properties.³ This report also showed the averages per year for each year since YEAR, and indicated that the 2022 average overall capitalization rate for industrial properties was %%%%%%%%% and for Class B properties was %%%%%%%%%. In addition, she provided an excerpt from Mountain West Commercial Real Estate’s Market Report. This report showed an average capitalization rate for industrial properties for Q1 of 2023 of %%%%%%%%%.⁴

10. The Property Owner prepared her income approach value from this information as follows:⁵

Net Operating Income	\$\$\$\$\$
Capitalization Rate	%%%%%%%%
Income Approach to Value	\$\$\$\$\$/##### = \$\$\$\$\$

11. At the hearing, the Property Owner also pointed out that the County Board of Equalization’s appeal application form stated that the evidence to provide when filing an appeal based on an income approach was the rent roll for the property. She pointed out that the form did not state that the appellant needed to provide market rent comparables. She argued that because the County’s form requested the actual lease in place, the income approach value should be limited to the actual lease rates.

III. County’s Evidence

12. As evidence at the Formal Hearing the County relied on the same Assessor's Proposed Conference Record that the County had submitted at the County Board of Equalization proceeding.⁶ At the Formal Hearing, the County’s appraiser explained that when valuing a

² Petitioner’s Exhibit 1, pg. 7.

³ Petitioner’s Exhibit 1, pg. 2.

⁴ Petitioner’s Exhibit 1, pg. 3.

⁵ Petitioner’s Exhibit 1, pg. 8.

⁶ Respondent’s Exhibit is found at PDF# 30-36 in the County Board of Equalization Record.

property based on an income approach, the County uses market lease rates for the property. For the subject property, the actual lease had been entered into in YEAR. The County determined that the actual lease rate was a below market rate as of the January 1, 2023 lien date. The County’s income approach was based on a market lease rate as of January 1, 2023, determined from lease comparables. At the hearing, the County provided five lease comparables and concluded that as of January 1, 2023, the market lease rate for the subject property was \$\$\$\$ per square foot per year. All of the County’s lease comparables were office-warehouse properties, like the subject property, and they had lease dates starting in YEAR or YEAR. The only appraisal adjustment that the County made to the lease comparables was a time adjustment. The County’s lease comparables were the following:⁷

Parcel/Location	Class	%	Hgt	LtoB	Year	SF	Lease Date	Lease Rate	Time Adj	Time Adj Rate
	Office			Ratio	Built					
##### S.CITY-1	C	%	#####	'#####	YEAR	#####	DATE	\$\$\$\$\$	%	\$\$\$\$\$
##### CITY-1	B	%	#####	'#####	YEAR	#####	DATE	\$\$\$\$\$	%	\$\$\$\$\$
##### S.CITY-1	B	%	#####	'#####	YEAR	#####	5DATE	\$\$\$\$\$	%	\$\$\$\$\$
##### S.CITY-1	B	%	#####	'#####	YEAR	#####	DATE	\$\$\$\$\$	%	\$\$\$\$\$
##### CITY-2	C	%	#####	'#####	YEAR	#####	DATE	\$\$\$\$\$	%	\$\$\$\$\$
							Average	\$\$\$\$\$		\$\$\$\$\$
							Median	\$\$\$\$\$		\$\$\$\$\$

13. At the hearing, the County’s representative pointed to the capitalization rate information submitted by the Property Owner in the Newmark COUNTY-1 County Industrial Market report to support its capitalization rate. He pointed out that the lien date at issue in this appeal was January 1, 2023. Therefore, it was his position that the capitalization rate should be based on the YEAR year average and not the 2023 year average. He pointed out that the YEAR year average was % overall in the Newmark report.⁸

14. The County’s representative offered an income approach as evidence at the hearing. Although the value resulting from that income approach was higher than the County Board of Equalization’s value for the subject property, he recommended that the value remain set by the County Board of Equalization. The County’s income approach was the following:⁹

Potential Gross Income	##### sf x \$\$\$\$\$\$/sf	\$\$\$\$\$
Vacancy	%	(\$\$\$\$\$)
Effective Gross Income		\$\$\$\$\$
Expenses	%	(\$\$\$\$\$)
Net Operating Income		\$\$\$\$\$

⁷ Respondent’s Exhibit, PDF# 34.

⁸ The County’s income approach value would still be higher than the assessed value even if the County had used the rental class B capitalization rate of % in its income approach.

⁹ Respondent’s Exhibit, PDF# 35.

subject property and a market capitalization rate is applied, the County's value is more than supported for the subject property. The Property Owner has not met the burden of proof to show error in the County's value and the County's value should be upheld.

APPLICABLE LAW

Utah Code Ann. §59-2-103(2) provides for the assessment of property, as follows:

All tangible taxable property located within the state shall be assessed and taxed at a uniform and equal rate on the basis of its fair market value, as valued on January 1, unless otherwise provided by law.

For property tax purposes, "fair market value" is defined in Utah Code Ann. §59-2-102(13), as follows:

- (a) "Fair market value" means the amount at which property would change hands between a willing buyer and a willing seller, neither being under any compulsion to buy or sell and both having reasonable knowledge of the relevant facts.
- (b) For purposes of taxation, "fair market value" shall be determined using the current zoning laws applicable to the property in question, except in cases where there is a reasonable probability of a change in the zoning laws affecting that property in the tax year in question and the change would have an appreciable influence upon the value.

A person may appeal a decision of a county board of equalization, as provided in Utah Code Ann. §59-2-1006, in pertinent part, below:

- (1) Any person dissatisfied with the decision of the county board of equalization concerning the assessment and equalization of any property, or the determination of any exemption in which the person has an interest, or a tax relief decision made under designated decision-making authority as described in Section 59-2-1101, may appeal that decision to the commission by:
 - (a) filing a notice of appeal specifying the grounds for the appeal with the county auditor within 30 days after the final action of the county board or entity with designated decision-making authority described in Section 59-2-1101; and
 - (b) if the county assessor valued the property in accordance with Section 59-2-301.8 and the taxpayer intends to contest the value of personal property located in a multi-tenant residential property, as that term is defined in Section 59-2-301.8, submitting a signed statement of the personal property with the notice of appeal.
- ...
- (3) In reviewing a decision described in Subsection (1), the commission may:
 - (a) admit additional evidence;
 - (b) issue orders that it considers to be just and proper; and
 - (c) make any correction or change in the assessment or order of the county board of equalization or entity with decision-making authority.
- (4) In reviewing evidence submitted to the commission to decide an appeal under this section, the commission shall consider and weigh:
 - (a) the accuracy, reliability, and comparability of the evidence presented;
 - (b) if submitted, the sales price of relevant property that was under contract for sale as of the lien date but sold after the lien date;

- (c) if submitted, the sales offering price of property that was offered for sale as of the lien date but did not sell, including considering and weighing the amount of time for which, and manner in which, the property was offered for sale; and
 - (d) if submitted, other evidence that is relevant to determining the fair market value of the property.
- (5) In reviewing a decision described in Subsection (1), the commission shall adjust property valuations to reflect a value equalized with the assessed value of other comparable properties if:
- (a) the issue of equalization of property values is raised; and
 - (b) the commission determines that the property that is the subject of the appeal deviates in value plus or minus 5% from the assessed value of comparable properties.

Utah Code Ann. §59-2-109 addresses the burden of proof in certain circumstances, as follows:

- (1) As used in this section:
- (a) "Final assessed value" means:
 - (i) for real property for which the taxpayer appealed the valuation or equalization to the county board of equalization in accordance with Section 59-2-1004, the value given to the real property by a county board of equalization, including a value based on a stipulation of the parties;
 - (ii) for real property for which the taxpayer or a county assessor appealed the valuation or equalization to the commission in accordance with Section 59-2-1006, the value given to the real property by:
 - (A) the commission, if the commission has issued a decision in the appeal or the parties have entered a stipulation; or
 - (B) a county board of equalization, if the commission has not yet issued a decision in the appeal and the parties have not entered a stipulation; or
 - (iii) for real property for which the taxpayer or a county assessor sought judicial review of the valuation or equalization in accordance with Section 59-1-602 or Title 63G, Chapter 4, Part 4, Judicial Review, the value given the real property by the commission.
 - (b) "Inflation adjusted value" means the same as that term is defined in Section 59-2-1004.
 - (c) "Qualified real property" means real property:
 - (i) that is assessed by a county assessor in accordance with Part 3, County Assessment;
 - (ii) for which:
 - (A) the taxpayer or a county assessor appealed the valuation or equalization for the previous taxable year to the county board of equalization in accordance with Section 59-2-1004 or the commission in accordance with Section 59-2-1006;
 - (B) the appeal described in Subsection (1)(c)(ii)(A) resulted in a final assessed value that was lower than the assessed value; and
 - (C) the assessed value for the current taxable year is higher than the inflation adjusted value; and
 - (iii) that, on or after January 1 of the previous taxable year and before January 1 of the current taxable year, has not had a qualifying change.
 - (d) "Qualifying change" means one of the following changes to real property that occurs on or after January 1 of the previous taxable year and before January 1 of the current taxable year:

- (i) a physical improvement if, solely as a result of the physical improvement, the fair market value of the physical improvement equals or exceeds the greater of 10% of the fair market value of the real property or \$20,000;
 - (ii) a zoning change, if the fair market value of the real property increases solely as a result of the zoning change; or
 - (iii) a change in the legal description of the real property, if the fair market value of the real property increases solely as a result of the change in the legal description of the real property.
- (2) For an appeal involving the valuation of real property to the county board of equalization or the commission, the party carrying the burden of proof shall demonstrate:
- (a) substantial error in:
 - (i) for an appeal not involving qualified real property:
 - (A) if Subsection (3) does not apply and the appeal is to the county board of equalization, the original assessed value;
 - (B) if Subsection (3) does not apply and the appeal is to the commission, the value given to the property by the county board of equalization; or
 - (C) if Subsection (3) applies, the original assessed value; or
 - (ii) for an appeal involving qualified real property, the inflation adjusted value; and
 - (b) a sound evidentiary basis upon which the county board of equalization or the commission could adopt a different valuation.
- (3) (a) The party described in Subsection (3)(b) shall carry the burden of proof before a county board of equalization or the commission, in an action appealing the value of property:
- (i) that is not qualified real property; and
 - (ii) for which a county assessor, a county board of equalization, or the commission asserts that the fair market value of the assessed property is greater than the original assessed value for that calendar year.
- (b) For purposes of Subsection (3)(a), the following have the burden of proof:
- (i) for property assessed under Part 3, County Assessment:
 - (A) the county assessor, if the county assessor is a party to the appeal that asserts that the fair market value of the assessed property is greater than the original assessed value for that calendar year; or
 - (B) the county board of equalization, if the county board of equalization is a party to the appeal that asserts that the fair market value of the assessed property is greater than the original assessed value for that calendar year; or
 - (ii) for property assessed under Part 2, Assessment of Property, the commission, if the commission is a party to the appeal that asserts that the fair market value of the assessed property is greater than the original assessed value for that calendar year.
- (c) For purposes of this Subsection (3) only, if a county assessor, county board of equalization, or the commission asserts that the fair market value of the assessed property is greater than the original assessed value for that calendar year:
- (i) the original assessed value shall lose the presumption of correctness;
 - (ii) a preponderance of the evidence shall suffice to sustain the burden for all parties; and
 - (iii) the county board of equalization or the commission shall be free to consider all evidence allowed by law in determining fair market value, including the original assessed value.

- (4) (a) The party described in Subsection (4)(b) shall carry the burden of proof before a county board of equalization or the commission in an action appealing the value of qualified real property if at least one party presents evidence of or otherwise asserts a value other than inflation adjusted value.
- (b) For purposes of Subsection (4)(a):
 - (i) the county assessor or the county board of equalization that is a party to the appeal has the burden of proof if the county assessor or county board of equalization presents evidence of or otherwise asserts a value that is greater than the inflation adjusted value; or
 - (ii) the taxpayer that is a party to the appeal has the burden of proof if the taxpayer presents evidence of or otherwise asserts a value that is less than the inflation adjusted value.
- (c) The burdens of proof described in Subsection (4)(b) apply before a county board of equalization or the commission even if the previous year's valuation is:
 - (i) pending an appeal requested in accordance with Section 59-2-1006 or judicial review requested in accordance with Section 59-1-602 or Title 63G, Chapter 4, Part 4, Judicial Review; or
 - (ii) overturned by the commission as a result of an appeal requested in accordance with Section 59-2-1006 or by a court of competent jurisdiction as a result of judicial review requested in accordance with Section 59-1-602 or Title 63G, Chapter 4, Part 4, Judicial Review.

The assessment of property after there has been a reduction in value is addressed in Utah Code Ann. §59-2-301.4 below, in pertinent part:

- (1) As used in this section, "valuation reduction" means a reduction in the value of property on appeal if that reduction was made:
 - (a) within the three years before the January 1 of the year in which the property is being assessed; and
 - (b) by a:
 - (i) county board of equalization in a final decision;
 - (ii) the commission in a final unappealable administrative order; or
 - (iii) a court of competent jurisdiction in a final unappealable judgment or order.
- (2) In assessing the fair market value of property subject to a valuation reduction, a county assessor shall consider in the assessor's determination of fair market value:
 - (a) any additional information about the property that was previously unknown or unaccounted for by the assessor that is made known on appeal; and
 - (b) whether the reasons for the valuation reduction continue to influence the fair market value of the property.
- (3) This section does not prohibit a county assessor from including as part of a determination of the fair market value of property any other factor affecting the fair market value of the property.

In a proceeding before the Tax Commission, the burden of proof is generally on the petitioner to support its position. *See Nelson v. Bd. of Equalization of Salt Lake County*, 943 P.2d 1354 (Utah 1997); *Utah Power & Light Co. v. Utah State Tax Comm'n*, 590 P.2d 332 (Utah 1979); *Beaver County v. Utah State Tax Comm'n*, 916 P.2d 344 (Utah 1996); *Utah Railway Co. v. Utah State Tax Comm'n*, 2000 UT 49, 5 P.3d 652 (Utah 2000); *Fraughton v. Tax Commission*, 2019 UT App 6, 438 P.3d 961 (Utah Ct. App.

2019); and *Patience LLC v. Salt Lake County Board of Equalization*, 2021 UT App 4. To prevail in this case, Utah Code Ann. §59-2-109(2) provides that the petitioner must: 1) demonstrate that the subject property's current value contains substantial error; and 2) provide the Commission with a sound evidentiary basis for changing the subject property's current value to the amount it proposes.

CONCLUSIONS OF LAW

1. The Utah Constitution, Article XIII, Sec. 2 provides, “So that each person and corporation pays a tax in proportion to the fair market value of his, her, or its tangible property, all tangible property in the state that is not exempt under the laws of the United States or under this Constitution shall be: (a) assessed at a uniform and equal rate in proportion to its fair market value, to be ascertained as provided by law; and (b) taxed at a uniform and equal rate.”

2. Utah statutes implement the constitutional provision and provide that property tax is assessed on the basis of the property’s “fair market value” as of January 1 of the tax year at issue pursuant to Utah Code Sec. 59-2-103. Therefore, the Tax Commission is not determining in this matter the market value at the end of 2023, or the average value for all of 2023. The value for this appeal is determined as of January 1, 2023. “Fair market value” is defined by statute as the “amount for which property would exchange hands between a willing buyer and a willing seller, neither being under any compulsion to buy or sell and both having reasonable knowledge of the relevant facts.” *See* Utah Code Sec. 59-2-102. Therefore, to determine the fair market value of the subject property as of the lien date at issue in the appeal, the Tax Commission must consider what the subject property would have sold for on a fee simple basis on that date.

3. In this proceeding before the Tax Commission, it is only the Property Owner who is requesting a value different from the County Board of Equalization value and it is the Property Owner that has the burden of proof. *See Nelson v. Bd. of Equalization of Salt Lake County*, 943 P.2d 1354 (Utah 1997); *Utah Power & Light Co. v. Utah State Tax Comm'n*, 590 P.2d 332 (Utah 1979); *Beaver County v. Utah State Tax Comm'n*, 916 P.2d 344 (Utah 1996); *Utah Railway Co. v. Utah State Tax Comm'n*, 2000 UT 49, 5 P.3d 652 (Utah 2000); *Fraughton v. Tax Commission*, 2019 UT App 6, 438 P.3d 961 (Utah Ct. App. 2019); and *Patience LLC v. Salt Lake County Board of Equalization*, 2021 UT App 4. For the Property Owner to prevail in this case, Utah Code. Ann. §59-2-109(2) provides that the Property Owner must: 1) demonstrate that the subject property’s current value contains substantial error; and 2) provide the Commission with a sound evidentiary basis for changing the subject property’s current value to the amount the Property Owner proposes. As concluded in the

findings of fact above, the Property Owner has not met this burden as the Property Owner has not established substantial error in the County's value.

4. In this hearing, a key difference between the income approaches offered by the Property Owner and the County was that the Property Owner argued the income approach should be based on the actual lease in place and the County argued the approach should be based on market lease rates. As previously concluded by the Tax Commission for property tax assessment purposes, which is a "fair market value" standard, the valuation must be based on an assumption of fee simple ownership.¹¹ The reason for this was explained by the Tax Commission in *Utah State Tax Commission Initial Hearing Order Appeal No. 12-2733* (2013), as follows:

The evidence indicates that the lease is essentially a "below-market" lease. A below-market lease, however, does not reduce the value of the overall property. The value of the lessor's interest is diminished, but the value of the lessee's interest is increased. See *The Appraisal of Real Estate* (10 th Ed. 1992), p. 126. The Utah Constitution and the property tax statutes require us to value the entire property, that is, the fee simple interest. Thus, we must value both the lessor's and the lessee's interest.

Furthermore, in *Findings of Fact, Conclusions of Law, and Final Decision, Appeal 20-641*, Utah State Tax Commission, pg. 29 (March 30, 2021), the Tax Commission explained:

Utah Code Ann. §59-2-102(13) defines fair market value as the amount at which property would change hands between a willing buyer and a willing seller, neither being under any compulsion [to buy or sell] and both having reasonable knowledge of the relevant facts. Thus, fair market value under Utah law is a value in exchange concept. The fair market value of the economic property interest may or may not be divided between a leased fee interest and a leasehold interest, but both are subject to property tax.

5. Therefore, the Tax Commission does not use the actual rent rates from below market leases in an income approach. If the Property Owner is leasing the subject property at a below market lease rate, the Property Owner is reducing its interest in the subject property, but increasing the tenant's interest. The value of the subject property for property tax assessment purposes is the combination of both interests and the County does not separately assess the tenant based on the tenant's ownership interest in the property.

6. The Property Owner's submissions are not sufficient to show substantial error in the County's income approach to value analysis because the Property Owner's income approach analysis values the leased fee interest of the subject property and does not represent the fee simple value of the

¹¹ See *Utah State Tax Commission, Findings of Fact, Conclusions of Law, and Final Decisions, Appeal No. 15-319* (06/13/2016); and *Appeal No. 20-641* (03/30/2021).

subject property. The County has supported the original assessed/Board of Equalization value with both an income approach analysis that is a fee simple value and comparable sales.

7. The subject property is not a "qualified real property" for tax year 2023 pursuant to Utah Code §59-2-109(1)(c) because the value of the subject property was not reduced based on an appeal for tax year 2022.

8. Utah Code Ann. §59-2-301.4 is also not applicable in this matter because the subject property had not been the subject of a "valuation reduction" in any of the three tax years preceding 2023.

Based on these Findings of Fact and Conclusions of Law, the value of the subject property should remain as set by the County Board of Equalization as of the lien date at issue in this appeal.

Jane Phan
Administrative Law Judge

DECISION AND ORDER

Based upon the foregoing, the Tax Commission finds that the fair market value of the subject property as of January 1, 2023, is \$\$\$\$\$. It is so ordered.

DATED this ____ day of ____, 2026

John L. Valentine
Commission Chair

Rebecca L. Rockwell
Commissioner

Jennifer N. Fresques
Commissioner

John T. Deeds
Commissioner

Notice of Appeal Rights: You have twenty (20) days after the date of this order to file a Request for Reconsideration with the Tax Commission Appeals Unit pursuant to Utah Code Ann. §63G-4-302. A Request for Reconsideration must allege newly discovered evidence or a mistake of law or fact. If you do not file a Request for Reconsideration with the Commission, this order constitutes final agency action.

Appeal No. 24-1148

You have thirty (30) days after the date of this order to pursue judicial review of this order in accordance with Utah Code Ann. §59-1-601 et seq. and §63G-4-401 et seq.