

MINUTES OF PUBLIC MEETING OF  
**THE BOARD OF EQUALIZATION OF UTAH COUNTY, UTAH**  
COMMISSION CHAMBERS, ROOM 1400  
OF THE UTAH COUNTY ADMINISTRATION BUILDING  
**Thursday, December 5, 2024 at 2:00 P.M.**

**PRESENT:** COMMISSIONER BRANDON GORDON, CHAIR  
COMMISSIONER SKYLER BELTRAN

**ALSO PRESENT (Electronically):**

Paul Jones, Utah County Attorney's Office

**ALSO PRESENT:**

Burt Garfield, Utah County Assessor  
Diane Garcia, Utah County Assessor's Office  
Burt Harvey, Utah County Auditor's Office  
Sally Leo, Utah County Auditor's Office

Andrea Allen, Utah County Recorder  
Paul Child, Utah County Recorder's Office  
Les Jackson, Information Systems

Commissioner Gordon called the meeting to order at 2:05 P.M. and welcomed those present. He suspended Robert's Rules of Order. The following matters were discussed:

**1. APPROVE THE MINUTES OF THE BOARD OF EQUALIZATION MEETING HELD ON NOVEMBER 20, 2024.**

Commissioner Beltran made the motion to approve Agenda Item No. 1. The motion was seconded by Commissioner Gordon and carried with the following vote:

**AYE: Brandon Gordon  
Skyler Beltran  
NAY: None**

APPROVED

**2. APPROVE BOARD OF EQUALIZATION ASSESSOR APPROVED - REVIEW PROCESS REPORT, REPORT DATE: 12/4/2024.**

Commissioner Beltran made the motion to approve Agenda Item No. 2. The motion was seconded by Commissioner Gordon and carried with the following vote:

**AYE: Brandon Gordon  
Skyler Beltran  
NAY: None**

APPROVED

**3. APPROVE BOARD OF EQUALIZATION HEARING PROCESS REPORT, REPORT DATE: 12/4/2024.**

Commissioner Beltran made the motion to approve Agenda Item No. 3. The motion was seconded by Commissioner Gordon and carried with the following vote:

**AYE: Brandon Gordon  
Skyler Beltran  
NAY: None**

APPROVED

**4. APPROVE OR DENY THE CLASSIFICATION CHANGE SECONDARY RESIDENTIAL TO PRIMARY RESIDENTIAL ON THE PARCEL(S) LISTED ON THE ATTACHED REPORT FOR TAX YEAR 2024.**

**Commissioner Beltran made the motion to approve Agenda Item No. 4. The motion was seconded by Commissioner Gordon and carried with the following vote:**

**AYE: Brandon Gordon  
Skyler Beltran  
NAY: None**

APPROVED

**5. APPROVE OR DENY PETITION TO BOARD OF EQUALIZATION TO HEAR APPEAL OF PROPERTY VALUATION AFTER FILING DEADLINE FOR PARCEL 41:945:0007 FOR FACTUAL ERROR. OWNER OF RECORD IS LISTED AS MILNE, JUSTIN & LINDY. APPEAL #587-2024.**

Burt Garfield accepted there may be a factual error.

**Commissioner Beltran made the motion to approve Agenda Item No. 5. The motion was seconded by Commissioner Gordon and carried with the following vote:**

**AYE: Brandon Gordon  
Skyler Beltran  
NAY: None**

APPROVED

**6. APPROVE OR DENY PETITION TO BOARD OF EQUALIZATION TO HEAR APPEAL OF PROPERTY VALUATION AFTER FILING DEADLINE FOR PARCEL 43:263:0003. OWNER OF RECORD IS LISTED AS JUNCKER, DARIN. APPEAL #589-2024.**

Appellant did not provide any evidence to support the late petition of a factual error.

**Commissioner Beltran made the motion to deny Agenda Item No. 6. The motion was seconded by Commissioner Gordon and carried with the following vote:**

**AYE: Brandon Gordon  
Skyler Beltran  
NAY: None**

DENIED

**7. APPROVE OR DENY PETITION TO BOARD OF EQUALIZATION TO HEAR APPEAL OF PROPERTY VALUATION AFTER FILING DEADLINE FOR PARCEL 49:657:0048. OWNER OF RECORD IS LISTED AS BANKS, GREGORY S & SHEA M. APPEAL #590-2024.**

Burt Harvey stated the appellant has owned the property since 2021. The 2024 Valuation Notice is the only notice to be returned undeliverable to the County. In addition, the mailing address has still not been updated by the owner.

**Commissioner Beltran made the motion to deny Agenda Item No. 7. The motion was seconded by Commissioner Gordon and carried with the following vote:**

**AYE: Brandon Gordon  
Skyler Beltran  
NAY: None**

DENIED

**8. APPROVE OR DENY PETITION TO BOARD OF EQUALIZATION TO HEAR APPEAL OF PROPERTY VALUATION AFTER FILING DEADLINE FOR PARCEL 66:054:0001 FOR FACTUAL ERROR. OWNER OF RECORD IS LISTED AS SIERRA VISTA PLAZA LLC. APPEAL #591-2024.**

Burt Garfield acknowledged there is a factual error due to a fire and the repair work has not been completed yet.

**Commissioner Beltran made the motion to approve Agenda Item No. 8. The motion was seconded by Commissioner Gordon and carried with the following vote:**

**AYE: Brandon Gordon  
Skyler Beltran  
NAY: None**

APPROVED

**9. APPROVE OR DENY PETITION TO BOARD OF EQUALIZATION TO HEAR APPEAL OF PROPERTY VALUATION AFTER FILING DEADLINE FOR PARCEL 36:251:0004. OWNER OF RECORD IS LISTED AS ACC UTAH LLC. APPEAL #592-2024.**

Burt Harvey recommended approval due to a medical emergency.

**Commissioner Beltran made the motion to approve Agenda Item No. 9. The motion was seconded by Commissioner Gordon and carried with the following vote:**

**AYE: Brandon Gordon  
Skyler Beltran  
NAY: None**

APPROVED

**Commissioner Beltran made the motion to adjourn. The motion was seconded by Commissioner Gordon and carried with the following vote:**

**AYE: Brandon Gordon  
Skyler Beltran  
NAY: None**

There being no further business or public comment, the meeting adjourned at 2:15 P.M.

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Brandon Gordon, Commission Chair

ATTEST:

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Rodney W. Mann  
Utah County Auditor

Copies available upon request or online at: [www.utahcounty.gov](http://www.utahcounty.gov) or [www.utah.gov/pmn](http://www.utah.gov/pmn)  
Recorded and transcribed by Sally Leo, Board of Equalization Secretary