Request for Review- Locally Assessed Real Property
Garfield County Board of Equalization

UCA §59-2-1004 & R884-24P-66
Form PT-10
PT-010 Rev. 07/2020

Complete one form for each parcel and return to the County Clerk/Auditor's Office by: **September 15, 2026 at 5:00 p.m.**
Supporting documentation must be included

Owner and Agent Information

Owner's Name (printed)				Home Phone	Work Phone
Mailing Address	City	State	Zip	Cell Phone	
Property Physical Address	City	State	Zip	Owner Email	
Agent's Name (printed)				**Agent Phone**	
Agent's Address	**City**	State	**Zip**	**Agent Email**	

Property Information

Property Type: ☐ Residential ☐ Vacant land ☐ Other ☐ Commercial ☐ Agricultural	Parcel Number/ Property ID Number
Market value shown on "Notice of Valuation and Tax Change" as of January 1, 2026	$
Owner's estimate of market value as of January 1, 2025	$
Basis of owner's estimate of market value: ☐ cost ☐ income ☐ comparable sales ☐ other	
Was this property modified in any way during the prior calendar year? ☐ Yes ☐ No	
A) If yes, describe the modification(s). Attach additional pages if necessary:	

Reason for Appeal - "Recent" means no older than 1 year prior to the lien date of January 1st

☐ **"Recent"** purchase of property (attach copy of closing documents)	☐ Misclassification
☐ **"Recent"** appraisal of subject property (attach full copy)	☐ Capitalized income derived from commercial property
☐ **"Recent"** sales of comparable properties	☐ Other _____
☐ Cost to construct	**Supporting documentation must be included!**
☐ Assessment equity	

Taxpayer's Rights

☐ I do wish to appear before the County Board.

☐ I do not wish to appear before the County Board, The Board's decision will be based on consideration of the information submitted. If I am not satisfied, I understand that I retain the right to appeal to the Utah State Tax Commission.

If this parcel is a qualified real property, then the County has 15 business days to calculate the inflation adjusted value.
If this parcel is qualified, then you will be notified of the inflation adjusted value and how that value may alter the burden of proof.

Certification and Signature – "Authorization To Represent" form must be attached if agent signature

I certify that all statements here and before the Board are true, complete, and correct to the best of my knowledge. I understand that all information submitted to the Board, and the decision of the Board, are public record. If the Board is unable to make a decision prior to November 30th, **I am still responsible to pay all the taxes due to avoid penalties and interest. If a refund is necessary it will include interest starting January 1.**

Owner/Agent Signature	☐ Owner ☐ Other – Attach Authorization To Represent form
Owner/Agent Printed Name	Date:

Send Requests for Review To:
Garfield County Board of Equalization
55 South Main
Panguitch, UT 84759
Phone: (435) 676-1100
Email Requests To:
camille.moore@garfield.utah.gov

Taxpayer Information for Filing a Property Tax Appeal

Please review the following when preparing to file a property tax appeal:

WHEN PREPARING AN APPEAL OF THE MARKET VALUE OF YOUR PROPERTY:

The burden of proof is on the taxpayer. You are required by law to present proof of your appeal to the Board of Equalization. ***Appeals will be dismissed for lack of evidence.*** Remember you are not protesting the amount of your ***tax bill***, but rather you are appealing the property's ***market value***. Market value is the value, as of January 1, 2026. The Assessor's Office assigns your property value to which the tax rate is applied. The Board must consider the whole property value, not its individual parts. For example, if the appeal claims an incorrect land value due to market comparisons of lot sales, and the property is improved, the whole property value must be considered both the land and any buildings. The Board of Equalization has the authority to review and accept information pertinent to the market value of your property.

EVIDENCE TO PRESENT TO THE BOARD OF EQUALIZATION:

1. A current appraisal made by a professional fee appraiser is generally considered the best evidence to establish value.
2. If you recently purchased or refinanced your property, your real estate closing papers can be used to support your estimate of value.
3. The next best evidence would be recent sales of properties, located in or around your neighborhood, that are similar to yours in size, age, condition and quality.
4. ***Evidence should be based on the tax lien date of January 1, 2026.***

HOW TO FILE THE APPEAL:

You must complete the form in full (do not omit any information as this may require you to re-submit the form or lose the appeal). Seven important items that must be included are the following:

1. The name, address and phone number of the property owner.
2. The parcel number (or parcel identification number on your valuation notice), location (site address) or description of the property.
3. The value placed on the property by the assessor (from your valuation notice).
4. The owner's estimate of fair market value of the property.
5. A signed statement describing what evidence or documentation supports the owner's estimate of fair market value or that the assessed value of the owner's property is not equalized with comparable properties.
6. Petitioner/Taxpayer signature.
7. If acting as an ***agent***, the agent must include a ***signed authorization form from the property owner.***

AFTER CONSIDERING THE ABOVE, SHOULD I FILE AN APPEAL WITH THE BOARD OF EQUALIZATION?

The decision of whether or not to file an appeal should be ***based on the results of your market value investigation***. If you find evidence that indicates that the market value of your property should be lower than the value placed on your property by the County Assessor, you have grounds for an appeal.

Should you decide to appeal the value of your property, it is ***your responsibility*** to provide the Board of Equalization with the results of your findings to substantiate your estimate of value.

Appeal Forms must be submitted to the County Clerk/Auditor's Office by 5:00 p.m. September 15, 2026.
ABSOLUTELY NO EXCEPTIONS