



2026 BOARD OF EQUALIZATION APPEALS - INSTRUCTION FORM

2026 Tooele County property valuation appeals will only be accepted regarding the total *market value* of a property as listed on the property valuation notice. Appeals will not be accepted based on the *tax dollar amount*. The value placed on the property is the Assessor's estimated fair market value as of January 1, 2026. Fair market value is defined as the amount at which a property would change hands between a willing buyer and seller. (Utah Code 59-2-102(13))

Please be advised that to appeal your value, you should provide evidence that the market value listed on your valuation notice exceeds the fair market value. Failure to provide sufficient evidence with your appeal submission may result in a dismissal of your appeal.

Your valuation appeal must be submitted, using either the online form provided by Tooele County or the State of Utah Form PT-10, and contain the following information:

1. The name and phone number where you can be reached.
2. The parcel number or account number of the property you are appealing.
3. Your estimated opinion of value of the property and how you arrived at that value.
4. Evidence to support your estimated opinion of the property value, should be current (usually within the last year) and should include at least one of the following four criteria:

- a. **Sale information for at least 3 comparable properties to your property.**
- b. **Actual documentation of purchase of the property.** Submit a copy of the closing and/or settlement statement. Please note: "Short Sales", "Bank-Owned", and/or "Foreclosure" sales are not necessarily indicative of a fair market sale but will be considered
- c. **A current Appraisal.** Appraisal should have effective appraisal date within the year of 2025 or early 2026.
- d. **A written statement of what you consider a factual error on the property.** You may review your property card in the Assessor's Office by visiting

<https://tooelecountygis.maps.arcgis.com/home/index.html> or during their regular business hours

5. To expedite your appeal, please submit this information by August 31, 2026. No appeals will be accepted after 5:00 p.m. on September 15, 2026. Appeals may be submitted before August 1, 2026; however, formal review and processing will begin August 1, 2026.

6. Return appeals information to:

- a. Online: boe.tooeleco.gov
- b. By Email: boe@tooeleco.gov
- c. In person
- d. By Mail:

Tooele County Board of Equalization
47 South Main Street, #204
Tooele, Utah, 84074.

7. Upon receipt and review of your appeal information, you may be contacted for clarification, stipulations, and if necessary, to make an appointment with a hearing officer at the Board of Equalization.

To file your appeal online or for more information please visit: boe.tooeleco.gov