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STATEMENT OF ISSUES ON APPEAL

- I. Did the ALC rely primarily on the admissible evidence of a fee paid SC licenced Commissioned Appraiser, or was this appraisal merely a backup to the Laurens County Assessor's three comparables (Comps A, B, C) used to determine the land value of Mr. Hearn's property on Lake Greenwood (map No. 431-00-00-057)?
- II. Was the SC Code of Laws section 12-37-90(d) used to make a final evaluation by the ALC to the assessed value of Mr. Hearn's property or was the SC Code of Laws section 12-37-90(d) used to emphasize the ~~importance~~ of a ratio of fair market price to the Assessor's assessed valuation and compare to the SC Dept. of Revenue of ratios for Laurens County? Was the SC Code of Laws section 12-37-90(d) meritless?
- III. Did ALC fail to qualify Respondent (Gary Hearn) as an "expert" on valuations of properties?

STATEMENT OF THE CASE

This appeal arises from a property assessment dispute between Laurens County SC (Appellant) and Gary Hearn (Respondent). For tax year 2010 Appellant sent Respondent an assessment notice regarding Tax Parcel No. 431-00-00-057, located

at 330 Ted Green Rd. Cross Hill, SC. The notice stated assessed value at \$ 302,500.

Respondant objected to the valuation. Following a review by the Assessors Office confirming the \$ 302,500 value, the Respondant timely appealed to the Laurens County Board of Assessment Appeals. A hearing was held on Sept 26, 2011. On Sept 27, 2011, the Board upheld the Assessors valuation.

Gary Hearn timely filed on Oct 11, 2011 with the ALC contesting the Laurens County Boards ruling. On Oct 18, 2012 Honorable Shirley Robinson conducted the contested case hearing. On Feb 15, 2013 the ALC issued a Final Order and Decision rejecting the Assessors valuation of \$ 302,500 (\$ 162,500 for building plus \$ 140,000 for land) and ordered the valuation to be \$ 243,500 (\$ 162,500 for building plus \$ 81,000 for land)

Laurens County timely filed a Motion for Reconsideration and on March 21, 2013 the ALC denied the motion. Laurens County secured new law counsel of Parker Poe to file Notice of Appeal on April 3, 2013. On May 17, 2013 Gary Hearn received notice of Initial Brief, Designation of matter Appellate Case No. 243-00853. On June 8, 2013, Gary Hearn filed a Reply Brief.

STATEMENT OF FACTS

Gary Hearn purchased said property in Nov. 2007 for \$375,000 - \$325,000 for land and building plus \$50,000 for non taxable items (transcript p. 6, line 7-12) (p 20, line 19-25) (p 21, line 1-4). The assessed value according to Mr. Satterfield (Assessor) was \$302,500 (p 91, line 22) (p. 92, line 1). The assessed value for the building was \$162,500 and land was \$140,000 (Laurens Exb 3) (Petitioner's Exb. 1, p 43)

ARGUMENT OF ISSUES

- I The ALC had NOT "relied expressly and exclusively" on inadmissible hearsay ---- (ParkerPoes Initial Brief p. 8 bottom of page). The ALC stated in its Final Order page 3, part 8 that Mr. Burton (Appraiser for Laurens County) stated the Comp A lots value at \$80,000, Comp B lots value at \$81,000, and Comp C lots value at \$70,000. The ALC also stated in its Final Order page 6, section 11, "The Court finds it persuasive that the \$81,000 is in line with the lot values of the comparable properties used by Mr. Burton".
- II Mr. Satterfield (County Assessor) stated the SC Dept of Revenue gave the county an 89% ratio assessment value to sales price in 2008 (trans. p 92, line 9-20).

STATEMENT OF FA

This ratio is the same ratio the SC Code of Laws stated under Assessors responsibilities under Title 12 Chapter 37, Section 90(d) "determine assessments and reassessments of real property in a manner that the ratio of assessed value to fair market value is uniform throughout the county". Mr. Hearn's property had a ratio of 93% and a number of other properties (14 listed) near by the property in question averaged a ratio of 58% (transp 7, line 7-8) (Petitioners Exb 1, p. 23-46). None of these 14 properties were even close to the 89% ratio stated by Mr. Satterfield. The justification for Mr. Hearn's request to lower the lot value from \$140,000 to \$81,000 was based on the values of Laurens County's Comps A, B, C (\$80,000, \$81,000, \$70,000 respectively) that were used to determine Mr. Hearn's lot value. The SC Code of Laws 12-37-90(d) was introduced to show the County's ratio was and is NOT very "uniform". The SC Code of Laws 12-37-90(d) is very important part of Assessors duties and is not to be considered "meritless" as stated in Porter Poes (Laurens County) Appeal request.

III Mr. Hearn never stated to the court that he was submitting evidence that related to his valuations of property. All evaluations of properties presented to the ALC was information taken directly from the Laurens County Assessors Office as noted on (transcript Petitioners Exhibit 1, pages 23-46) (Exhibit 1 pgs 66-85). The Court had NOT "committed an error of law by failing to properly qualify the witness as an expert" (this is quoted from Parker Poes Appellant Laurens County Assessor's Initial Brief, page 9, bottom of the page). Mr. Hearn never gave testimony as to his judgment of values of real property - he merely presented data originating and gathered exclusively by Laurens County Assessors Office.

CONCLUSION

The Issues and Arguments have been presented and Mr. Hearn respectfully requests the ALC Final Order be upheld at \$ 243,500 and the Parker-Poe Laurens County Appeal be denied

Appeal Reply including

Case No. 11-ALT-17-0536-CC

Appellate Case No. 2013-000853

Gary Hearn

Laurens County Assessor

Respondent

Appellant

PROOF OF SERVICE

The undersigned certifies on June 8, 2013, the undersigned mailed a copy of this response to Appellant's Designation of Matter.

Addressed as follows:

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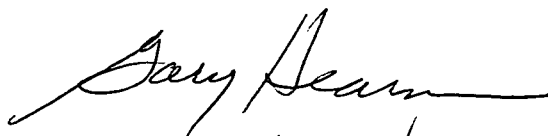
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GARY HEARN