

June 24, 2013


Honorable Jenny A. Kitchings
Clerk, SC Court of Appeals
1015 Sumter Street
Columbia, SC 29201

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SC Court of Appeals

Re: Appellate Case No. 2013-000853
Trial Case No. 11-ALJ-17-0536-CC
Gary Hearn vs. Laurens County Assessor

Dear Ms. Kitchings:

Pursuant to Rule 208, SCACR, enclosed for filing, one original and one copy of Respondent Gary Hearn's Initial Reply Brief to Appellant's Initial Reply Brief dated June 18, 2013, with Proof of Service.

Sincerely,

Gary Hearn
229 Hillbrook Dr
Spartanburg, SC 29307

APPEAL FROM ADMINISTRATIVE LAW COURT
shirley C. Robinson, Administrative Law Judge

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

Gary Hearn ----- Respondent
vs.
Laurens County Assessor ----- Appellant

Initial Reply Brief of Respondent
to Appellant Initial Reply
Brief dated June ~~20~~¹⁸, 2013



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ARGUMENT

There is substantial evidence in the Record to support ALC's conclusion that the Respondent's (Gary Hezin) assessed value of \$ 243,500 should be upheld.

I. Evidence presented in the Records:

The Assessor (Mr. Burton) states that in order to lower the value of an assessed lot the Respondent must have "A fee appraisal that supported the lower value or comparable sales that would support a lower value" (R.00126, lines 12-22). Laurens County presented the "fee appraisal" which indicated an \$ 81,000 land assessed value (R.00236, 1c). (R.00167) site value \$ 75,000 plus \$ 6,000 site improvement. Laurens County also presented Comparable A, lot value \$ 80,000, (R.00247). Comparable B, lot value \$ 81,000, (R.00251). Comparable C, lot value \$ 70,000, (R.00255). Once again, Mr. Burton states in the Record "pull comparable sales in the area, and that's what we based our value on, is comparable sales." (R.00113 L.1-3).

To compare Mr. Hezin's lot to the comparables, Mr. Burton (County Assessor) states Comparable B

front footage is 100 ft. (R.00139^{Lin 7}) vs. Mr. Hearn's lot of ninety (R.00139, L.11). Mr. Burton states Comparable A lot size on the Lake is 111 ft. (R.00139 L.13) and Comparable C is 85 ft (R.00139 L.18). Concerning deep water, Mr. Burton states 2 of Comparables have deep water (R.00140, L.18-19)

Parker Poe stated on page 2 of its Initial Reply Brief of Appellant dated June ~~18~~¹⁸, 2013 that "To the extent the ALC relied on the land values of the Comparable properties submitted by Mr. Burton, the ALC did so in error." is totally contrary to Mr. Burton's testimony in the Record that states that comparables are the basis for establishing an assessed value.

II VIOLATING SC CODE 12-37-90(d)

Mr. Hearn did NOT state the Assessor violated the SC Code nor did he request a ruling by the ALC nor did the ALC issue any ruling of a violation.

CONCLUSION

The Respondent (Gary Hearn) respectfully requests the ALC ruling be upheld and Laurens County's Appeal be denied and the assessment of \$243,500 be final.

APPEAL FROM THE ALC
Shirley C. Robinson, Administrative Law Judge

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

Gary Hearn ... Respondent


Laurens County Assessor ... Appellant

PROOF OF SERVICE

The undersigned hereby certifies on
June 24, 2013, mailed a copy of this
response to the following:

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Gary Hearn