

**RECEIVED**  
**Oct 02 2023**  
**SC Court of Appeals**

THE STATE OF SOUTH CAROLINA  
In the Court of Appeals

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APPEAL FROM ADMINISTRATIVE LAW COURT  
The Honorable ALJ Durden

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ALC Case No. 22-ALJ-17-0398-CC

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J.K. Holmes and C.C. Holmes,

Appellants,

v.

Chas. Cty. Assessor,

Respondent.

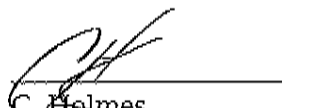
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NOTICE OF APPEAL

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Appellants appeal the order entered August 31, 2023, with notice postage meter marked August 31, 2023, and no postmark, as well as all other orders including but not limited to, Exhibit A, attached.

Dated 10.1.23

  
C. Holmes  
POB 187  
S.I., SC 29482-0187  
843.883.3010

Counsel of Record for Respondents:

Chas. Cty. Atty.  
4045 Bridge View Dr.  
North Chas., SC 29405  
843.958.4000

EXHIBIT 1

The attached BAA decision fails to comply with taxpayer statutory protections pursuant to S.C. Code Section 12-60-2530. Specifically, that BAA decision states it is based on information submitted to the BAA prior to the hearing, at the hearing, and after the hearing. S.C. Code Section 12-60-2530 and due process requirements prohibit information after the hearing. The Legislature intended to provide fairness with the understanding that lack of fairness by the tax collector breeds unrest. The letter and spirit of the statutory scheme provide protections for the taxpayers who are the intended beneficiaries. Without statutory compliance, there can be no statutory authorization and no valid decision.

SECTION 12-60-2530. County board of assessment appeals.

(A) Within thirty days after the date of the county assessor's response provided in Section 12-60-2520, a property taxpayer may appeal a real property tax assessment to the county board of assessment appeals. The board may rule on any timely appeal relating to the correctness of any of the elements of the property tax assessment, and also other relevant claims of a legal or factual nature, except claims relating to property tax exemptions. Conferences held by the board are subject to any rules prescribed for the county boards of assessment appeals by the Administrative Law Court. The assessor may extend the time period for filing a taxpayer's appeal if the request for an extension is received by the assessor within thirty days of the date of the county assessor's response provided in Section 12-60-2520.

(B) An appeal to the board begins by giving written notice of intent to appeal to the assessor.

(C) A conference on the appeal must be conducted by the board within thirty days after the date of receiving a notice of appeal, or as soon thereafter as practical. The board shall:

- (1) set the place, date, and time for the conference;
- (2) give the assessor and the property taxpayer at least thirty days' written notice of the conference;
- (3) advise the property taxpayer that all evidence must be presented at the conference; and
- (4) have the authority and jurisdiction to enter a default decision if either the property taxpayer or the assessor fails to appear at the conference, if proper notice of the conference was given. If a default decision is entered against the property taxpayer for failure to appear at the conference, the property tax assessment becomes a final property tax assessment. A default order entered against the assessor for failure to appear at the conference results in a final property tax assessment based on the value stated in the property taxpayer's written protest. However, the board may grant a continuance and refrain from entering a default order upon good cause shown by any party.

(D) The intervention by an interested person not a party to the action is allowed where:

- (1) the intervenor has a legal or equitable interest in the property which is the subject of the property tax assessment;
- (2) the intervention is not prevented by any applicable statute of limitations and the intervenor has exhausted his prehearing remedies;
- (3) the disposition of the action could, as a practical matter, impede protection of that interest; and
- (4) the intervenor's interest is not being adequately represented by the existing parties, and could be impeded, as a practical matter, if intervention is denied.

(E) Each appeal must be considered by all board members present at a meeting. The lesser of a majority of the members or three members of the board is a quorum, unless the parties agree to a lesser number.

(F) At least fifteen days before the date of the conference, the assessor shall file with the board:

- (1) a copy of the original property tax assessment for the subject property;
  - (2) the written protest of the property taxpayer;
  - (3) a written response to the taxpayer's protest; and
  - (4) copies of documents, including appraisals, property sales, and a brief description of other evidence to be presented by him. Copies of the documents filed with the board must be mailed or delivered to the property taxpayer at the same time.
- (G) At least fifteen days before the date of the conference, the property taxpayer shall file with the board copies of documents, including appraisals, property sales, and a brief description of other evidence to be presented. Copies of the documents and lists must be mailed or delivered to the assessor at the same time. The requirement that the property taxpayer file the material with the board and mail or deliver it to the assessor may be waived by the board.
- (H) At least seven days before the date of the conference, the parties may file with the board any response each may have to the information filed by the other. This material must be mailed or delivered to the other party at the same time.
- (I) The conference must be held as follows:
- (1) Conferences are open to the public.
  - (2) The board may meet in closed session to consider evidence presented at the conference.
  - (3) The assessor shall explain the property tax assessment and his response to the taxpayer's written protest.
  - (4) The assessor may provide the board with evidence to support the property tax assessment.
  - (5) The property taxpayer shall state his reasons for protesting the property tax assessment.
  - (6) The property taxpayer may provide the board with evidence to support amending, modifying, or rescinding the property tax assessment.
  - (7) A person intervening as a party in the appeal may state his position and present evidence in support of his position.
  - (8) The assessor may rebut information and arguments presented by the taxpayer or intervenor.
  - (9) The property taxpayer and intervenors, if any, may rebut information and arguments presented by the assessor.
  - (10) Any member of the board may question the property taxpayer, the assessor, and anyone else providing information at the conference. Any member of the board may request additional information.
- (J) After the conference, the board shall issue a decision based upon the evidence before it as follows:

- (1) The decision must be made by a majority vote of the board members present at the conference. In case of a tie, the assessor's determination is upheld.
- (2) At the conclusion of the conference, the decision may be announced orally or it may be reserved for consideration. In either event, the board shall mail a written decision to the parties within fifteen days after the date of the conference, or as soon thereafter as practical.
- (3) The written decision of the board shall:
  - (a) explain the basis for the decision;
  - (b) state that if the decision is not appealed, it must be certified to the county auditor for entry upon the property tax assessment rolls or tax duplicate; and
  - (c) inform the parties of their right to request a contested case hearing before the Administrative Law Court.

HISTORY: 1995 Act No. 60, Section 4A.

**CHARLESTON COUNTY  
BOARD OF ASSESSMENT APPEALS  
DECISION**

**OWNER:** JAMES KEVIN HOLMES AND C. COLLIE HOLMES  
**PID#:** 20/523-12-00-059  
**BAA#:** 20-038  
**Date of Decision:** October 7, 2022  
**Deadline for ALC:** November 7, 2022

**BAA#:20-038**

OWNER: James K. and Cynthia C. Holmes  
PID#: 20/523-12-00-059

The subject property is located at 1611 Poe Avenue, Sullivans Island, SC 29482. The Assessor's Office was represented by Lynda Convertino, Senior Staff Appraiser. The Appellant, Cynthia C. Holmes, represented herself.

The Assessor's Office presented a market value of \$1,045,000.00 with a date of value of December 31, 2018. Ms. Convertino began with the description of the property. She used the sales comparison approach to appraise the property. She provided photographs of the subject property and presented various comparable properties to the Board to support her value. Ms. Cynthia Holmes argued that the Assessor's Office failed to timely comply; that she was not provided with evidence; and she asked the Board to reschedule. Ms. Holmes provided an appraisal of the land only from Kavanagh Appraisal Company which was valued at \$960,000.00. According to her appeal form Ms. Holmes requested a value of \$769,000.00. She believes due to flooding and standing water there should be an adjustment to the value. She also provided photographs and affidavits to support her argument.

The Board rendered the following decision after carefully considering the information submitted to the Board prior to the hearing date, information presented at the hearing by both the Assessor's Office and the appellant, and any supplemental materials.

**Decision of the Board**

*The Charleston County Board of Assessment Appeals concurred with the Assessor's Office. The Appellant failed to meet the burden of proof.*

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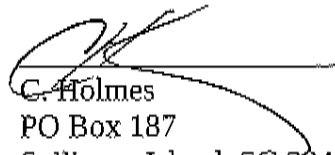
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PROOF OF SERVICE

I certify that a true copy of the above document was served upon the respondents by regular first class mail postage pre-paid on this date at this address:

*Chas. Cty. Atty.  
4045 Bridge View Dr.  
North Chas., SC 29405*

Dated 10.2.23

  
C. Holmes  
PO Box 187  
Sullivans Island, SC 29482  
843.883.3010

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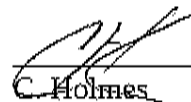
Chas. Cty. Assessor,

Respondent.

CERTIFICATE OF MAILING

I certify that a true copy of the above document was mailed by regular first class mail postage pre-paid on this date at this address: *Clerk, ALC, 1205 Pendleton St., Suite 224, Columbia, SC 29201.*

Dated 10.2.23

  
\_\_\_\_\_  
C. Holmes  
PO Box 187  
Sullivans Island, SC 29482  
843.883.3010

**RECEIVED****Oct 02 2023****SC Court of Appeals**

Fax: 803.734.1839

Clerk, South Carolina Court of Appeals  
1220 Senate St.  
Columbia, SC 29201

Re: JK Holmes et al v. Chas. Cty. et al.  
ALC Case No. 22-ALJ-17-0398-CC

Dear Jenny:



Enclosed for filing is Notice of Appeal in the above case. Also, enclosed are the following:

- 1) Certificate of Service,
- 2) Copies,
- 3) The filing fee,
- 4) Transcript request,
- 5) Copy of the order, and
- 6) SASE for return.

Thank you for your kind attention to this matter. With best personal regards, I remain

Very truly yours,



cc: ALC  
1205 Pendleton St., Ste. 224  
Cola., SC 29201

Hard copy  
available  
on request.

Thank  
you!

Fax Cover:

*C. Holmes*  
*P O Box 187*  
*Sullivans Island, SC 29482-0187*  
*843.883.3010*

*Thank You!*