

THE STATE OF SOUTH CAROLINA
In the Court of Appeals

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APPEAL FROM THE ADMINISTRATIVE LAW COURT

SC Court of Appeals

S. Phillip Lenski, Administrative Law Judge

Case No. 15-ALJ-17-0050-CC

Appellate Case No. 2015-002637

Brett Gries, Appellant,

v.

Aiken County Assessor, Respondent.

MEMORANDUM IN SUPPORT OF MOTION TO DISMISS APPEAL
OR FOR OTHER RELIEF OR SANCTIONS BY RESPONDENT

Brett Gries, Pro Se
680 Implement Road
Aiken, SC 29803
(815)-342-2628
Appellant

James M. Holly, Esquire
P. O. Box 5925
Aiken, SC 29804
(803)-221-4276
Attorney for Respondent

Respondent respectfully submits the legal authorities, facts and arguments set forth hereinafter in support of its Motion to Dismiss Appeal or for Other Relief or Sanctions. Respondent also incorporates by reference herein the records and documents on this appeal that are on file with this Court.

This matter involves the appeal of an order by the Administrative Law Court that affirmed the Respondent's determination of the fair market value and taxable value of Appellant's real property for purposes of ad valorem taxation. Therefore, the appeal to this Court is made pursuant to S.C. Code Ann. Section 1-23-610 (Supp. 2015).

Failure to Timely Order Full Transcript of Proceedings

The Order from which Appellant appeals was filed with the Administrative Law Court on December 4, 2015. Appellant served and filed his Notice of Appeal from that Order on December 18, 2015. On January 6, 2016, without consulting with counsel for Respondent, Appellant ordered a partial transcript of the proceedings before the Administrative Law Court. [Requested Transcript dated January 13, 2016, Attachment 1 hereto, and Affidavit of Respondent's Counsel, Attachment 8 hereto]. Counsel for Respondent separately ordered a transcript of the entire proceedings before the Administrative Law Court to protect the interests of Respondent. [Letter to Creel Court Reporting dated January 20, 2016, Attachment 2 hereto]. After communications by counsel for Respondent with Appellant, Appellant finally ordered a transcript of the entire proceedings. [Electronic Mail from Appellant to Counsel for Respondent dated

January 27, 2016, Attachment 3 hereto, and Notice of Transcript Receipt dated March 4, 2016, Attachment 4 hereto].

Appellant violated Rule 207(b) (1), SCACR, by failing to order the transcript of the entire proceeding or any portion thereof within ten (10) days after the date of service of the Notice of Appeal, failing to contemporaneously furnish Respondent's counsel with his communications in ordering the transcript, and failing to confer with Respondent's counsel about ordering less than a transcript of the entire proceedings before the Administrative Law Court.

Failure to Arrange for Exhibits

Appellant to the knowledge of Respondent's counsel has not arranged for the exhibits in the proceedings before the Administrative Law Court to be provided to the Court of Appeals or counsel for Respondent. Rule 210 (f), SCACR. Appellant also, as discussed below, served new exhibits along with his Initial Brief on Respondent's counsel that are outside of the record before the Administrative Law Court. S.C. Code Ann. Section 1-23-610 (B) (Supp. 2015). [Affidavit of Respondent's Counsel, Attachment 8]

Appellant's Initial Brief

Counsel for Respondent received Appellant's Initial Brief on March 8, 2016, along with a set of new exhibits. The Brief presents alleges facts and arguments and refers to exhibits that are not in the record before the Administrative Law Court. From the initial brief, it appears that Appellant expects this Court to conduct a de novo proceeding.

A review of the order of an administrative law judge by this Court is confined to the record before that court. S.C. Code Ann. Section 1-23-610(B) (Supp. 2015). Therefore, all such alleged facts, arguments and exhibits are improper.

Attachment 5 hereto is an excerpt from Appellant's Initial Brief that establishes that Appellant is alleging facts and arguments that were not before the Administrative Law Court. Following are some examples of those matters outside the record: Appellant's Initial Brief, Attachment 5, page 3, last paragraph; page 4, first, second and third paragraphs; page 5, first full paragraph; page 6, first full paragraph and second paragraph; page 6, last paragraph to top of page 7 concerning Appellant's qualifications with no references to transcript of proceedings; page 10; and page 38, last paragraph. Further, a comparison of the list of exhibits before the Administrative Law Court [Joint Exhibits List dated May 26, 2015, Attachment 6] and the exhibits list served with Appellant's Initial Brief [Attachment 7] shows significant differences. For example, the Exhibits designated as A, B, C, D, F, G, O, P, T, and U from the two lists do not match. Further, at a minimum, the exhibits carrying the designations A, J-3, J-4, J-5, K, F, O, P and T in Attachment 7 are new. The exhibits served on Respondent's counsel with the Appellant's Initial Brief do not appear to be copies of those introduced before the Administrative Law Court. [Affidavit of Respondent's Counsel, Attachment 8]

Pro se litigants such as Appellant who chose to represent themselves must comply with the procedural requirements of the law. Lack of familiarity with legal proceedings is not an excuse to allow lesser standards to be applied to them than would be applied to an attorney. State v. Policao, 402 S.C. 547, 558, 741 S.E.2d 774, 779-780

(Ct. App. 2013); State v. Burton, 356 S.C. 259, 265, n.5, 589 S.E.2d 6, 9 n. 5 (2003); Goodson v. American Bankers Ins. Co., 295 S.C. 400, 403, 369 S.E.2d 687, 689 (Ct. App. 1988).

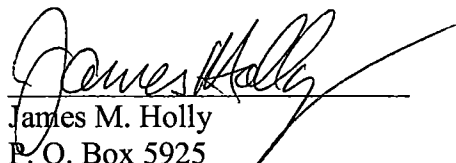
Threatening Criminal Prosecution

Attachment 3 establishes that Appellant sought by a willful act to pressure Respondent to settle Appellant's appeal of the Order of the Administrative Law Court affirming Respondent's valuations of his real property by threatening the criminal prosecution of Appellant's witness, Mark Sapp, who testified before the Administrative Law Court. [Appellant's Initial Brief, Attachment 5, page 3; Affidavit of Respondent's Counsel, Attachment 8] Appellant's conduct is similar to abuse of process. Pallares v. Seinar, 407 S.C. 359, 370-371, 756 S.E.2d 128, 133-134 (2014).

Conclusion

Appellant's has failed to follow the applicable rules of this court concerning the transcript and exhibits and served on Respondent's counsel an Initial Brief and a number of new exhibits that are improper. Respondent's counsel has expended substantial time and incurred additional expenses in dealing with those actions by Appellant. Further, Respondent submits that Appellant's has conducted himself improperly and in bad faith in this appeal. Based on the foregoing, Respondent respectfully moves the Court to dismiss the above-captioned appeal or issue such other remedies or sanctions against

Appellant as it determines is proper and stay the time limits for perfecting the appeal pursuant to Rule 240(b), SCACR, until this motion is decided.

A handwritten signature in black ink, appearing to read "James M. Holly", written over a horizontal line.

James M. Holly
P. O. Box 5925
Aiken, SC 29804
(803)-221-4276
Attorney for Respondent

March 25, 2016

LIST OF ATTACHMENTS

- | | |
|--------------|--|
| Attachment 1 | Requested Transcript, dated January 13, 2016 |
| Attachment 2 | Letter to Creel Court Reporting, dated January 20, 2016 |
| Attachment 3 | Electronic Mail from Appellant to Counsel for Respondent, dated January 27, 2016 |
| Attachment 4 | Notice of Transcript Receipt, dated March 4, 2016 |
| Attachment 5 | Excerpts from Appellant's Initial Brief |
| Attachment 6 | Joint Exhibits List, dated May 26, 2015 |
| Attachment 7 | Exhibits List served with Appellant's Initial Brief |
| Attachment 8 | Affidavit of Respondent's Counsel |

THE STATE OF SOUTH CAROLINA
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APPEAL FROM THE ADMINISTRATIVE LAW COURT

S. Phillip Lenski, Administrative Law Judge

ALJ Case No. 15-ALJ-17-0050-CC

Appellate Case No. 2015-002637

Brett Gries, Appellant,

v.

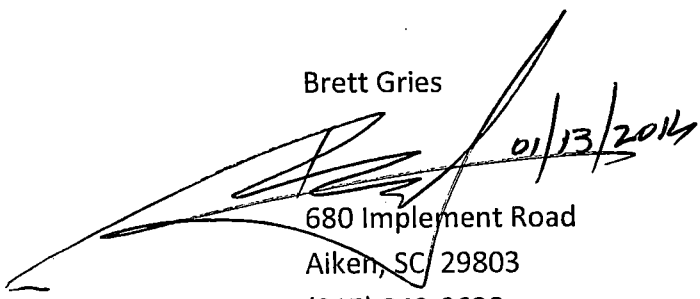
Aiken County Assessor, Respondent.

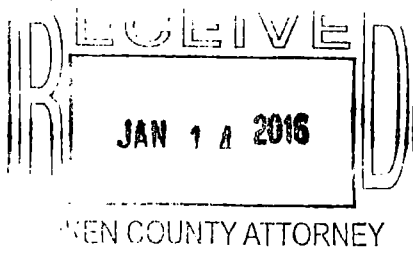
REQUESTED TRANSCRIPT

On January 06, 2016, I, Brett Gries, requested a copy of the ALJ Case Transcript, from the Creel Court Reporters. The estimated fee for this Transcript was \$454.25, which was paid by credit card on January 06, 2016.

January 13, 2016

Brett Gries


680 Implement Road
Aiken, SC 29803
(815) 342-2628
Appellant (pro se)



Other Counsel of Record Copied:
Mr. James Holly

ATTACHMENT 1

Aiken County Attorney
1930 University Parkway, Suite 3600
Aiken, SC 29801
(803) 642-3628
Attorney for Respondent (Aiken County
Assessor)

Court Reporter **Copied:**
Creel Court Reporters
1230 Richland Street
Columbia, SC 29201



James M. Holly
County Attorney

County Attorney

Remembering the Past, Preparing for the Future!

January 20, 2016

Creel Court reporting, Inc.
1230 Richland Street
Columbia, SC 29201

Re: Brett Gries v. Aiken County Assessor
ALJ Case No. 15-ALJ-17-0050-CC/Hearing May 26, 2015
SC Court of Appeals Case No. 2015-002637

Ladies and Gentlemen:

On or about January 6, 2016, Mr. Brett Gries ordered the transcript of the hearing held before the Honorable S. Phillip Lenski, Administrative Law Judge, on May 26, 2015. Mr. Gries, acting pro se, has appealed Judge Lenski's decision to the South Carolina Court of Appeals. I represent the Aiken County Tax Assessor. Please provide me with a copy of the hearing transcript with exhibits.

Please contact me should you require additional information.

Sincerely,


James M. Holly

Cc: Mr. Brett Gries

ATTACHMENT 2

Holly, Jim

From: brettgries@aol.com
Sent: Wednesday, January 27, 2016 6:21 AM
To: Holly, Jim
Subject: Re: Court Rule on Transcripts

Good Morning Mr. Holly,

Last night I read the Rule, and will request the rest of the Transcript.

As you should be aware, the transcript of Mr. Sapp's Cross Examination, has the last evidence I need to take my complete package, in support of Mr. Sapp's Perjury, to the District Attorney.

A key piece of my Appeal is Mr. Sapp's Perjury. My case is made much stronger, once the District Attorney has pursued charges against Mr. Sapp. Now, with the need to recover my added Transcript Charges from the Appellate Court, it becomes imperative that the District Attorney pursue Perjury charges against Mr. Sapp as soon as possible. Thus, I now have no choice but to take my package to the District Attorney the day I receive the Transcript.

If Mr. Jantzen and Mr. Sapp would like to resolve this Case before I order the remaining pages of the Transcript, please let me know.

Thanks, Brett Gries

-----Original Message-----

From: Holly, Jim <JHolly@aikencountysc.gov>
To: brettgries <brettgries@aol.com>
Sent: Tue, Jan 26, 2016 5:39 pm
Subject: RE: Court Rule on Transcripts

Mr. Gries,

You misunderstood what I said. I was referring to the provisions of the rule and nothing more. I believe the rule is clear on what you have to do if you want to the appeal to go forward—you need to order the full transcript. I have not agreed and will not agree to anything other than your ordering the full transcript based on the nature of this case and what I believe the court needs to have before it to render a decision on your appeal. You have to pay the cost of the full transcript yourself. I will not agree to the County paying this cost. If you think I acted without justification, then you can take it up with the court later and ask it to require the County to reimburse you for a portion of the transcript costs which we would oppose. If you do not understand this rule, you may wish to seek legal counsel.

You also may wish to look at the rule on the award of costs based on the outcome of the appeal. That is Rule 222.

Please let me know what you intend to do by Thursday so I may file a motion with the court if you choose not to follow the rule I provided you.

Jim

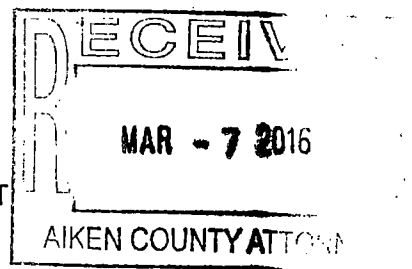
From: brettgries@aol.com [mailto:brettgries@aol.com]
Sent: Tuesday, January 26, 2016 5:14 PM

ATTACHMENT 3

THE STATE OF SOUTH CAROLINA
In The Court of Appeals

APPEAL FROM THE ADMINISTRATIVE LAW COURT

S. Phillip Lenski, Administrative Law Judge



ALJ Case No. 15-AJ-17-0050-CC

Appellate Case No. 2015-002637

Brett Gries, Appellant,

v.

Aiken County Assessor, Respondent.

NOTICE OF TRANSCRIPT RECEIPT

On February 16, 2016, I, Brett Gries, received notice that the Transcript was complete. On February 18, 2016, I, Brett Gries, received 2 complete copies of the Transcript via USPS.

March 04, 2016

Brett Gries

680 Implement Road
Aiken, SC 29803
(815) 342-2628
Appellant (pro se)

Other Counsel of Record Copied:
Mr. James Holly
Aiken County Attorney

1930 University Parkway, Suite 3600

Aiken, SC 29801

(803) 642-3628

Attorney for Respondent (Aiken County
Assessor)

THE STATE OF SOUTH CAROLINA
In The Court of Appeals

APPEAL FROM THE ADMINISTRATIVE LAW COURT

S. Phillip Lenski, Administrative Law Judge

ALJ Case No: 15-ALJ-17-0050-CC

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APPEAL BRIEF

TABLE OF CONTENT AND CASES

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Issue Number Two:	Page 10
Issue Number Two: Facts	Page 11
Issue Number Two: Argument	Page 28

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Issue Number Three:	Page 33
Issue Number Three: Facts	Page 34
Issue Number Three: Argument	Page 39
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Table Of Cases, Statutes, and Other Authorities Cited

Aiken County, South Carolina Public Property Record Card, For Roll Year 2014 (**EXHIBIT's B-1, B-2, B-3, B-4, B-5 and/or EXHIBIT C**)

Where Cited: 7,9,11,12,15,20,21,24,25,26,27,29,33,35,36,37,40

Columbia, South Carolina Police Report Number T16000354 (**EXHIBIT T**)

Where Cited: 3,5,6,10,33,38,40

Edward Przybyl vs. Edgefield County Assessor (**EXHIBIT Q**)

Where Cited: 28,30

Real Estate Appraisal (**EXHIBIT P**)

Where Cited: 4,10,11,12,14,29,30,31,34

Real Estate Appraisal: Chapter 9 Sales Comparison Approach To Value (**EXHIBIT O**)

Where Cited: 4,10,12,13,29,30,34

South Carolina Article 25 of the South Carolina Real Property Valuation Act (**EXHIBIT A**)

Where Cited: 7,11,35

South Carolina Law SECTION 16-9-10 (**EXHIBIT F**)

Where Cited: 3,5,6,10,33,38

South Carolina Law SECTION 31-6-30 (**EXHIBIT R**)

Where Cited: 41

Transcript from ALC Case No. 15-ALJ-0050-CC (EXHIBIT S)

Where Cited: 3,5,9,12,13,14,29,30,33,34,35,38,39,40

STATEMENT OF ISSUES ON APPEAL

ISSUE NUMBER ONE: During the Hearing in front of Judge Lenski, Mr. Sapp provided his Appraisal (EXHIBIT D) which included 29 Specific Adjustments. However, Mr. Sapp provided NO documentation in support of those 29 Specific Adjustments. Under Cross Examination, numerous requests were made for the supporting documentation for Mr. Sapp's 29 Specific Adjustments, and for the supporting documentation for the 21 (greater than \$5,000) Downward Adjustments (EXHIBIT E), which Mr. Sapp did NOT record on his Appraisal. Again, Mr. Sapp provided NO documentation in support of his 29 Specific Adjustments or the 21 (greater than \$5,000) Downward Adjustments he did NOT record on his Appraisal. (EXHIBIT S: Transcript Page 121 Line 02 through Page 123 Line 01, AND Page 132 Lines 06 through 11)

Later in my Cross Examination of Mr. Sapp, I asked why there was no Downward Adjustment for the Swimming Pool, at Mr. Sapp's Comparable #4. While I did not know this at that time, Mr. Sapp, with his response, appeared to perjure himself in front of Judge Lenski. I have since pulled together the evidence. On February 19, 2016, I met with Investigator Pugh at the Columbia Police Department, where based on the evidence provided, Investigator Pugh reached the conclusion, that while the evidence met the requirements of Felony Perjury (EXHIBIT F), he declined to pursue charges, as Mr. Sapp could simply state that he did NOT do his job, and the charges would not stick. (EXHIBIT T).

Based on Mr. Sapp's actions, where the evidence supports either Felony Perjury OR that Mr. Sapp did NOT do his job, the credibility and correctness of Mr. Sapp's 29 Specific Adjustments (EXHIBIT D), and the 21 (greater than \$5,000) Downward Adjustments (EXHIBIT E) Mr. Sapp did NOT record on his Appraisal, are all now in question.

ISSUE NUMBER TWO: As I review various websites which address the Sales Comparison Approach Appraisal Process, Real Estate Appraisal: Chapter 9 Sales Comparison Approach To Value (EXHIBIT O), appears to address the subject very well in detail AND Real Estate Appraisal (EXHIBIT P), appears to address the subject very well in a more summary format.

The Sales Comparison Approach has 5 Basic Steps.

1. Collecting Data
2. Verifying Data (Investigate the market data to determine whether they are factually correct and accurate)
3. Selecting Units Of Comparison (Determine relevant units of comparison, and develop a comparative analysis for each)
4. Comparative Analysis (Compare the subject and comparable sales according to the elements of comparison and adjust as appropriate)
5. Reconciliation

Based on Mr. Sapp's Testimony under Cross Examination, Mr. Sapp's Appraised Value of \$598,037 appears to be overstated by more than 20%. Further, based on Mr. Sapp's Testimony under Cross Examination, it appears that Mr. Sapp did not properly execute 1 or more of the Required 5 Basic Steps, AND/OR Mr. Sapp skipped 1 or more of the Required 5 Basic Steps.

ISSUE NUMBER THREE: As I have expressed from day 1, my Property Tax Protest is for Land Market Value per Acre ONLY. I have accepted the Assessed Market Value for ALL Improvements AND the Land Acres. However, I have been told by the Assessor, and the Assessor testified in Court, that he MUST Appraise the WHOLE Property at 680 Implement Road. They can NOT

Appraise the Land Market Value of my Equestrian Property at 680 Implement Road by itself.

Based on the facts and other evidence available, the Assessor's stance is incorrect.

Again, based on the conclusion reached by Investigator Pugh, that while the evidence met the requirements of Felony Perjury (**EXHIBIT F**), he declined to pursue charges, as Mr. Sapp could simply state that he did NOT do his job, and the charges would not stick (**EXHIBIT T**), we can give NO CREDIBILITY to Mr. Sapp's two Claims, FIRST, that he was required to assess the Land at 680 Implement Road as Vacant Land (**Claim #1**) (**EXHIBIT S: Transcript Page 107 Line 03 through Page 108 Line 02**), AND SECOND, that he was required to assess the Whole Property at 680 Implement Road, as opposed to Land Market Value per Acre ONLY (**Claim #2**) (**EXHIBIT S: Transcript Page 155 Line 05 through Page 159 Line 14**).

STATEMENT OF THE CASE

The Nature of this action, is that the Appellant protested his 2013 Property Taxes. The Appellant protested the Assessors December 31, 2013 Assessed Market Value per Acre ONLY. The Appellant accepted the Assessor's December 31, 2013 Assessed Market Value for all Improvements, which included a House and a Barn with a Canopy, AND the Assessors December 31, 2013 Assessed Acres, which totaled 16.13. Appellant's Protest is for Land Market Value per Acre ONLY.

Appellant filled his Request for Conference with the Aiken County Assessor on August, 22 2014. Subsequently the Conference with the Aiken County Assessor was held, and a Request for a Hearing by the Aiken County Board of Assessment Appeals, was Signed & Filed on November 5, 2014. The Case was heard by the Aiken County Board of Assessment Appeals on January 29, 2015. The Aiken County Board of Assessment Appeals ruled in favor of the Aiken County

Assessor on the same day, for an Appraised Value of \$598,037, which was for the Whole Property, NOT for Land Market Value per Acre ONLY. Appellant filed a Request for a Contested Case Hearing on February 5, 2015. The ALC Hearing was on May 26, 2015. Judge Lenski ruled in favor of the Aiken County Assessor on December 4, 2015, for an Appraised Value of \$598,037, which was for the Whole Property, NOT for Land Market Value per Acre ONLY.

Subsequent to the May 26, 2015 ALC Hearing, I reviewed documents which indicate that Mr. Sapp did NOT properly conduct his Appraisal, in accordance with the required 5 Basic Steps. As a result, Mr. Sapp's Appraised Market Value of \$598,037 is now suspect.

Further, subsequent to the May 26, 2015 ALC Hearing, I collected documents which indicate that Mr. Sapp perjured himself in front of Judge Lensky. Again, on February 19, 2016, I met with Investigator Pugh at the Columbia Police Department, where based on the evidence provided, Investigator Pugh reached the conclusion that while the evidence met the requirements of Felony Perjury (**EXHIBIT F**), he declined to pursue charges, as Mr. Sapp could simply state that he did NOT do his job, and the charges would not stick (**EXHIBIT T**). As a result, all Mr. Sapp's work products and Claims are now suspect.

Appellant then filed a Notice Of Appeal on December 18, 2015.

APPELLANT'S CREDENTIALS

From a Credibility standpoint, I believe the Court needs to know my Credentials. From an education standpoint, I hold a Bachelor's Degree from the University of Wisconsin (Whitewater Campus), a Master's Degree from Bradley University and Post Graduate Courses at Northwest University. From an experience standpoint, at various times, I was Vice President of Worldwide Accounting, Vice President of Worldwide Audit, Vice President of Worldwide Reporting, Vice

President of Worldwide Tax, and Vice President of Worldwide Mergers & Acquisitions for a \$7.5 Billion Company. I retired from the business world in 2012, as a CPA and a CFO.

One of my responsibilities, on over 100 acquisitions made during my years with this \$7.5 Billion Company, was to dissect the Financial Statements of target acquisitions, to find the games that the target Company played with their Financial Statements, to pump up earnings. We called this process "to remove the Perfume from the pig".

With Mr. Sapp's Appraisal, I will be employing the same skill set, and my objective will be to identify the games Mr. Sapp played with his Appraisal, to pump up his Appraised Value. Again I will be looking "to remove the Perfume from the Pig" (referring to Mr. Sapp's Appraisal).

BACKGROUND

In accordance with Article 25 of the South Carolina Real Property Valuation Reform Act (EXHIBIT A),

Section 12-37-3140. Determining fair market value",

(A)(1) For property tax years beginning after 2006, the fair market value of real property is the fair market value applicable for the later of:

(b) December thirty-first of the year in which an assessable transfer of interest (ATI) has occurred.

All 5 of Mr. Sapp's Comparable Properties were 2013 ATI Sales, thus the Fair Market Value, as determined at December 31, 2013 per their 2014 Property Cards, is their Fair Market Value at Mr. Sapp's Appraisal Date. These Property Cards are provided as EXHIBIT's B-1, B-2, B-3, B-4 & B-5.

These Property Cards include a tremendous amount of information, including the following;

LAND

- Acres

(EXHIBIT F), he declined to pursue charges, as Mr. Sapp could simply state that he did NOT do his job, and the charges would not stick (EXHIBIT T).

ISSUE NUMBER ONE - REQUEST OF THE COURT

Based on Mr. Sapp's actions, where the evidence supports either Felony Perjury OR that Mr. Sapp did NOT do his job, the credibility and correctness of Mr. Sapp's 29 Specific Adjustments (EXHIBIT D), and the 21 (greater than \$5,000) Downward Adjustments (EXHIBIT E) Mr. Sapp did NOT record on his Appraisal, are all now in question. Therefore, it is hereby requested, that Mr. Sapp be required to provide detailed supporting documentation, in support of each of his 29 Specific Adjustments (EXHIBIT D) AND the 21 (greater than \$5,000) Downward Adjustments (EXHIBIT E), which Mr. Sapp did NOT record on his Appraisal.

Further, based on Mr. Sapp's actions, order Mr. Sapp to reimburse Mr. Gries, for the cost of this Appeal (\$100.00) and the cost of the Transcript (\$1,196.50) from the May 26, 2015 ALC Hearing.

ISSUE NUMBER TWO

As I review various websites which address the Sales Comparison Approach Appraisal Process, Real Estate Appraisal: Chapter 9 Sales Comparison Approach To Value (EXHIBIT O), appears to address the subject very well in detail AND Real Estate Appraisal (EXHIBIT P), appears to address the subject very well in a more summary format.

The Sales Comparison Approach has 5 Basic Steps.

1. Collecting Data
2. Verifying Data (Investigate the market data to determine whether they are factually correct and accurate)

Properties. Mr. Sapp's refused to answer the question (**EXHIBIT S: Transcript Page 161 Line 11 through page 170 Line 17**).

I now present **EXHIBIT N**, which is **EXHIBIT M**, INCLUDING Mr. Sapp's Location Adjustments, from Mr. Sapp's Document #5 (**EXHIBIT D**), which shows an Average Land Market Value per Acre, for Mr. Sapp's 5 Comparable Properties, of \$10,169 per Acre. It should be noted, that the Purchase Price of the Land at 680 Implement Road was \$10,183 per Acre (**EXHIBIT G, Column S, Line 14**).

MR. SAPP'S CITED SUPPORT

During my Cross Examination of Mr. Sapp, focused on appraising Land Market Value per Acre only, Mr. Sapp stated that he was required to assess the Land at 680 Implement Road as Vacant Land (**Claim #1**) (**EXHIBIT S: Transcript Page 107 Line 03 through Page 108 Line 02**), AND Mr. Sapp stated that he was required to assess the Whole Property at 680 Implement Road, as opposed to Land Market Value per Acre ONLY (**Claim #2**) (**EXHIBIT S: Transcript Page 155 Line 05 through Page 159 Line 14**).

As mentioned earlier, in my Cross Examination of Mr. Sapp, I asked why there was no Downward Adjustment for the Swimming Pool, at Mr. Sapp's Comparable #4. While I did not know this at that time, Mr. Sapp, with his response, appeared to perjure himself in front of Judge Lenski. I have since pulled together the evidence. On February 19, 1916, I met with Investigator Pugh at the Columbia Police Department, where based on the evidence provided, Investigator Pugh reached the conclusion that while the evidence met the requirements of Felony Perjury (**EXHIBIT F**), he declined to pursue charges, as Mr. Sapp could simply state that he did NOT do his job, and the charges would not stick. (**EXHIBIT T**).

STATE OF SOUTH CAROLINA
ADMINISTRATIVE LAW COURT

Docket No. 15-ALJ-17-0050-CC

Brett Gries

Petitioner,

vs.

Aiken County Assessor,

Respondent.

Joint Exhibits List

Respondent's Exhibits:

1. Aiken County Appeals Board, Presentation of Appeal, Assessor's Office
2. Tax Map Aerial Photograph
3. Photos of Subject Property-House
4. Photos of Subject Property-Barn
5. Comparable Sales Review by County Appraiser Mark Sapp (*Petitioner may object.*)
6. Photograph, Comparable 310 Boyd Pond Rd.
7. Photograph, Comparable 217 Boyd Pond Rd.
8. Photograph, Comparable 480 Coleman Bridge Rd.
9. Photograph, Comparable 3042 Framer Rd.
10. Photograph, Comparable 1874 Joyner Pond Rd.
11. Location Map of Comparable
12. List of Hopeland Farms Subdivision Appraised Values (*Petitioner may object.*)
13. Office of Tax Assessor Valuation Review Adjustment Letter
14. Letter from Appraiser Mark Sapp to Brett Gries, October 15, 2014
15. Office of Assessor Letter Scheduling Conference, September 16, 2014
16. Assessor's Response to Taxpayer's Appeal, August 7, 2014
17. Land Sales Review
18. Informal Appeal Form, 2nd Amended
19. SC Code Section 12-60-2510/Appeal Form
20. Market Value Definition, SC Property Tax, 2014 edition

COPY

FILED

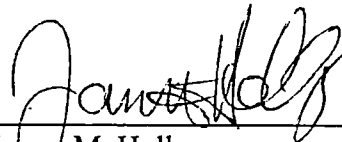
MAY 26 2015

SC ADMIN. LAW COURT

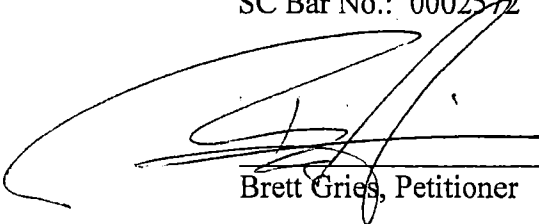
21. Amended Appeal Statement (page 1)
22. Amended Appeal Statement (page2)
23. MLS Listing of Subject Property
24. Zillow Listing on 747 Implement Road
25. SC Code Section 12-37-3140
26. SC Code Sections 12-37-930, 12-43-215
27. - 32. SC Attorney General Opinion, October 20, 2011
33. - 38. SC Attorney General Opinion, June 9, 2010

Petitioner's Exhibits:


See attached list. *(Respondent may object to Exhibits K and L.)*



James M. Holly
Attorney for Respondent
1930 University Parkway, Suite 3600
Aiken, South Carolina 29801
803-642-3628
(M) 803-221-4276
JHolly@aikencountysc.gov
SC Bar No.: 0002572



Brett Gries, Petitioner


Date: May __, 2015

DOCKET NUMBER: 15-AJ-17-0050-CC

PROPERTY ADDRESS: 680 Implement Road, Aiken, SC 29803

TAX MAP/ PARCEL NUMBER: 138-15-01-005.

EXHIBIT LIST

EXHIBIT A (POE): South Carolina Property Tax 2014 Edition § 220. Valuation of Property.

EXHIBIT B (POE): Case of Leonard O. Henry v. Horry County (SC) Assessor (97-AJ-17-0567-CC),

EXHIBIT C (POE): South Carolina Code of Laws, SECTION 31-6-30 (10)

EXHIBIT D (POE): State Of South Carolina Department Of Revenue, SC Revenue Advisory Bulletin #02-7

EXHIBIT E (POE): 2013 Comparable Residential Equestrian Parcel, ATI Sales

EXHIBIT E-1 (POE): 2013 Sales

EXHIBIT E-2 (ELIST): Vacant Land

EXHIBIT E-3 (ELIST): Outside Parameters

EXHIBIT E-4 (ELIST): No Barn

EXHIBIT F (ELIST): 2014 Property Cards

EXHIBIT G NONE: 2015 Property Cards (When available)

EXHIBIT H (POE): Mr. Sapp's Doc #5 (Mr. Sapp's schedule of Comparable Residential Equestrian Sales)

NOTE: This document was mailed to the **Aiken County Board Of Assessment Appeals** on January 14, 2015, and presented to the **Aiken County Board Of Assessment Appeals** as evidence during the Hearing on January 29, 2015.

EXHIBIT I (POE): Mr. Sapp's five 2013 Comparable Residential Equestrian Parcel, ATI Sales

EXHIBIT J (POE): Two 2014 Implement Road Comparable Residential Equestrian Parcel, ATI Sales

EXHIBIT J-1 (POE): 2014 Sales

EXHIBIT K (POE): 2013 Market Valuation

NOTE: This Market Valuation was produced by Courtney Conger of Carolina Realty, with the only restriction being that it include NO sales after December 31, 2013

EXHIBIT L (POE): 2014 Market Valuation

NOTE: This Market Valuation was produced by Courtney Conger of Carolina Realty, with NO restrictions.

EXHIBIT M (RBTL): Mark Sapp Comparable #1

EXHIBIT N (RBTL): Mark Sapp Comparable #2

EXHIBIT O (RBTL): Mark Sapp Comparable #3

EXHIBIT P (RBTL): Mark Sapp Comparable #4

EXHIBIT Q (RBTL): Mark Sapp Comparable #5

EXHIBIT R (CRSX): Mr. Sapp's Doc #25, Article 25 South Carolina Real Property Valuation Reform Act.

NOTE: This document was mailed to the **Aiken County Board Of Assessment Appeals** on January 14, 2015

EXHIBIT S (CRSX): Mr. Sapp Doc #17, LAND SALES SHEET (Mr. Sapp's List of Claimed Comparable Land Sales)

NOTE: This document was mailed to the **Aiken County Board Of Assessment Appeals** on January 14, 2015, and presented to the **Aiken County Board Of Assessment Appeals** as evidence during the Hearing on January 29, 2015.

EXHIBIT T (CRSX): EXHIBIT I reformatted into LAND SALES SHEET format.

EXHIBIT U thru Z: OPEN

EXHIBIT AA (CRSX): Mr. Sapp's 5 Comparable Parcels, LAND VALUE

EXHIBIT AB (CRSX): Mr. Sapp's 5 Comparable Parcels, BUILDING VALUE/Residence

EXHIBIT AC (CRSX): Mr. Sapp's 5 Comparable Parcels, BUILDING VALUE/ Barns & Outbuildings

EXHIBIT AD (CRSX): Mr. Sapp's 5 Comparable Parcels, MISC. VALUE

LIST OF EXHIBITS

- EXHIBIT A:** Article 25 of the South Carolina Real Property Valuation Reform Act
- EXHIBIT B-1:** 2014 Property Card for Comparable #1, 301 Boyd Pond Road
- EXHIBIT B-2:** 2014 Property Card for Comparable #2, 217 Boyd Pond Road
- EXHIBIT B-3:** 2014 Property Card for Comparable #3, 484 Coleman Bridge Road
- EXHIBIT B-4:** 2014 Property Card for Comparable #4, 3042 Farmer Road
- EXHIBIT B-5:** 2014 Property Card for Comparable #5, 1874 Joyner Pond Road
- EXHIBIT C:** 2014 Property Card for Subject Property, 680 Implement Road
- EXHIBIT D:** Mr. Sapp Appraisal, document #5
- EXHIBIT E:** List of 21 Downward Adjustments, which Mr. Sapp did NOT record on his Appraisal
- EXHIBIT F:** South Carolina Law **SECTION 16-9-10** Perjury and subornation of perjury
- EXHIBIT G:** Mr. Sapp's Appraisal Disparities Comparable #1 thru #5 Averages
- EXHIBIT H-1:** Mr. Sapp's Appraisal Disparities Comparable #1, 301 Boyd Pond Road
- EXHIBIT H-2:** Mr. Sapp's Appraisal Disparities Comparable #2, 217 Boyd Pond Road
- EXHIBIT H-3:** Mr. Sapp's Appraisal Disparities Comparable #3, 484 Coleman Bridge Road
- EXHIBIT H-4:** Mr. Sapp's Appraisal Disparities Comparable #4, 3042 Farmer Road
- EXHIBIT H-5:** Mr. Sapp's Appraisal Disparities Comparable #5, 1874 Joyner Pond Road
- EXHIBIT I-1:** Residence Fair Market Value per Square Foot, Comparable #1, 301 Boyd Pond Road
- EXHIBIT I-2:** Residence Fair Market Value per Square Foot, Comparable #2, 217 Boyd Pond Road
- EXHIBIT I-3:** Residence Fair Market Value per Square Foot, Comparable #3, 484 Coleman Bridge Road
- EXHIBIT I-4:** Residence Fair Market Value per Square Foot, Comparable #4, 3042 Farmer Road
- EXHIBIT I-5:** Residence Fair Market Value per Square Foot, Comparable #5, 1874 Joyner Pond Road
- EXHIBIT J-3:** Comparable #3, 484 Coleman Bridge Road, Barn and Other Outbuilding Pic's
- EXHIBIT J-4:** Comparable #4, 3042 Farmer Road, Barn, Other Outbuilding and Swimming Pool Pic's
- EXHIBIT J-5:** Comparable #5, 1874 Joyner Pond Road, Barn and Other Outbuilding Pic's
- EXHIBIT K:** 680 Implement Road, Barn Pic's
- EXHIBIT L:** Mr. Sapp's Document #17, Land Sales Sheet, presented at the ALC
- EXHIBIT M:** Mr. Sapp's 5 Comparable Properties Land Assessed Value Sheet
- EXHIBIT N:** Mr. Sapp's 5 Comparable Properties, Land Assessed Value Sheet, Including Location Adjustments
- EXHIBIT O:** Real Estate Appraisal: Chapter 9 Sales Comparison Approach To Value
WEBSITE: <https://quizlet.com/73150208/real-estate-appraisal-chapter-9-sales-comparison-approach-to-value-flash-cards/>
- EXHIBIT P:** Real Estate Appraisal
WEBSITE: https://en.wikipedia.org/wiki/Real_estate_appraisal

EXHIBIT Q: Edward Przybyl vs. Edgefield County Assessor

EXHIBIT R: South Carolina Law, section 31-6-30 Definitions (10) "Vacant land"

EXHIBIT S: ALJ Case No. 15-ALJ-17-0050-CC Hearing Transcript

NOTE: As Mr. Holly has a complete copy of the Transcript I requested, which totals 225 pages, this EXHIBIT includes only those pages, which contain the Cites referenced in my Appeal.

EXHIBIT T: Police Report documenting Mr. Sapp's actions in front of Judge Lenski, which conclusion reached was, Mr. Sapp either committed Felony Perjury OR Mr. Sapp did NOT do his job.

EXHIBIT U: Land Value Per Acre, requested at the Administrative Law Court Hearing

THE STATE OF SOUTH CAROLINA
In the Court of Appeals

APPEAL FROM THE ADMINISTRATIVE LAW COURT

S. Phillip Lenski, Administrative Law Judge

Case No. 15-ALJ-17-0050-CC

Appellate Case No. 2015-002637

RECEIVED

MAR 25 2016

SC Court of Appeals

Brett Gries, Appellant,


v.

Aiken County Assessor, Respondent.

CERTIFICATE OF SERVICE

I certify that I have served the Motion to Dismiss Appeal or for Other Relief or Sanctions by Respondent and the Memorandum in Support of Motion to Dismiss Appeal or for Other Relief or Sanctions by Respondent, together with all Attachments thereto, by depositing a copy of those same documents in the United States Mail, postage prepaid, on March 25, 2016, addressed to Appellant Brett Gries, 680 Implement Road, Aiken, SC 29803.

March 25, 2016


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