

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

Appellate Case No. 2015-002637

Brett Gries, Appellant,

v.

Aiken County Assessor, Respondent.

APPEAL BRIEF

TABLE OF CONTENT AND CASES

Table Of Contents

Statement Of Issues On Appeal	Page 3
Statement Of The Case	Page 5
Appellant's Credentials	Page 6
Background	Page 7
Issue Number One:	Page 9
Issue Number One: Request Of The Court	Page 10
Issue Number Two:	Page 10
Issue Number Two: Facts	Page 11
Issue Number Two: Argument	Page 28

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SC Court of Appeals

Issue Number Two: Request Of The Court	Page 32
Issue Number Three:	Page 33
Issue Number Three: Facts	Page 34
Issue Number Three: Argument	Page 39
Issue Number Three: Request Of The Court	Page 41

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 filed 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

- Market Value per Acre at 12.31.2013

BUILDINGS – Residence

- House description, including number of stories, number of baths & number of fireplaces
- Square footage
- Market Value (Total) for the Residence at 12.31.2013
- Residential Components Including
 - Plumbing Fixtures, including number of fixtures AND Market Value at 12.31.2013
 - Flooring, including type (Standard allowance AND/OR Hardwood), square footage AND Market Value at 12.31.2013
 - Warmed & Cooled Air, including square footage AND Market value at 12.31.2013
 - Fireplace AND/OR Direct Vented Gas, including Market Value at 12.31.2013
 - Frame and Siding, including type of siding, square footage AND Market Value at 12.31.2013
 - Roofing, including type of roofing, square footage AND Market Value at 12.31.2013
 - Porches &/OR Decks, including Square Footage AND Market Value at 12.31.2013
 - Carports AND/OR Garages, including Square Footage AND Market Value at 12.31.2013

BUILDINGS – Barns/Stables

- Type of construction, square footage and type of exterior walls
- Market Value for the Barn/Stable at 12.31.2013

BUILDINGS – Other Buildings

- Building description, type of construction, square footage and type of exterior walls
- Market Value for the Other Outbuildings, by Building at 12.31.2013

MISC – Other Improvements

- Improvement description and size of improvement
- Market Value for the Other Improvements, including Swimming Pools, by Improvement at 12.31.2013

As you can see from the above descriptions, the referenced 2014 Property Cards include a treasure trove of information about the Property's physical characteristics, including each of the Properties physical characteristics Market Value, at December 31, 2013. In addition, all of this information is readily available to the public at the Assessor's Office, where I purchased **EXHIBITS B-1 thru B-5** for \$1.00 each.

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, 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).

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)

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 TWO - FACTS

COLLECTING DATA

As described in Real Estate Appraisal (**EXHIBIT P**), sources of comparable data include real estate publications, public records, buyers, sellers, real estate brokers and/or agents, appraisers, and so on. It must be noted that the 2014 Property Card **IS a Public Record**.

As presented earlier, Article 25 of the South Carolina Real Property Valuation Reform Act (**EXHIBIT A**), states as follows,

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.

Again, all 5 of Mr. Sapp's Comparable Properties were 2013 ATI Sales, thus the Market Value as determined at December 31, 2013 per their 2014 Property Cards, is their 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**. The facts included in these Property Cards, which include complete information about

the properties' physical characteristics, including the Market Value for each of the properties physical characteristics at December 31, 2013, should be included as key facts in Mr. Sapp's Collected Data. Based on the Mkt Value Disparity in **EXHIBITS G & H**, which I will explain in detail later, it appears that Mr. Sapp did NOT include the key facts included in the 2014 Property Cards in his Collected Data. Further, when I Cross Examined Mr. Sapp, the Judge concluded that Mr. Sapp did NOT use the 2014 Property Cards as a reference. (**EXHIBIT S: Transcript Page 164 Lines 03 through 09**)

VERIFING DATA

In accordance with **EXHIBITS O & P**, the appraiser must verify the data that will be used AND investigate the market data to determine whether they are factually correct and accurate.

Based on Mr. Sapp's testimony, as he had no notes or work papers in support of his 29 Adjustments (**EXHIBIT D**) OR the 21 (greater than \$5,000) Downward Adjustments (**EXHIBIT E**) which Mr. Sapp did NOT record on his Appraisal, it appears that Mr. Sapp did NOT properly execute this critical Step. (**EXHIBIT S: Transcript Page 121 Line 02 through Page 123 Line 01, AND Page 132 Lines 06 through 11**)

SELECTING UNITS OF COMPARISON

In accordance with **EXHIBITS O & P**, the appraiser must choose the unit or units of comparison that are most appropriate for the particular property being appraised, AND develop a comparative analysis for each.

Based on Mr. Sapp's 29 Adjustments and the 2014 Property Cards as referenced earlier (**EXHIBIT'S B-1, B-2, B-3, B-4, B-5 & C**), here are the most appropriate 9 Categories/Units of Comparison. Mr. Sapp made Adjustments in 7 of these 9 Categories/Units of Comparison. 2 of

the Categories/Units of Comparison, G & H, were added due to the significance difference between the Properties in these two Categories/Units of Comparison, on the 2014 Property Cards.

- A. Land Acres & Market Value Per Acre
- B. Residence excluding Bath's/Plumbing fixtures, Porches, patios & decks and Garages & carports
- C. Residence Bath's/Plumbing fixtures
- D. Residence Porches, patios & decks
- E. Residence Garages & carports
- F. Stable/Barn
- G. Other Outbuildings
- H. Misc. Other Improvements
- I. Location (Not included in Property cards)

Based upon Mr. Sapp's adjustments, it appears that four of the above categories dealing with Improvements, were NOT properly reviewed & adjusted by Mr. Sapp. Those are B, F, G & H above, which will be explained in detail later, in my Comparative Analysis in **EXHIBITS G & H**.

Further, based on Mr. Sapp's testimony, as he had no notes or work papers in support of his 29 Adjustments (**EXHIBIT D**) OR the 21 (greater than \$5,000) Downward Adjustments (**EXHIBIT E**) which Mr. Sapp did NOT record on his Appraisal, Mr. Sapp COULD NOT HAVE DEVELOPED a Comparative Analysis for each Category/Unit of Comparison, as required. (**EXHIBIT S: Transcript Page 121 Line 02 through Page 123 Line 01, Page 132 Lines 06 through 11, AND Page 155 Line 05 through Page 159 Line 14**)

COMPARATIVE ANALYSIS

In accordance with **EXHIBIT O**, a Comparative Analysis involves several steps.

Step 1: Identify the elements of comparison.

Step 2: For each element of comparison, measure the differences between the subject and each comparable, and determine an appropriate adjustment to account for each difference.

Step 3: For each comparable, find the net total

In accordance with **EXHIBIT P**, Comparative Analysis is described as follows;

“Compare the subject and comparable sales according to the elements of comparison and adjust as appropriate”

Further, in accordance with **EXHIBIT P**, the Objective of Comparative Analysis is further described as follows;

“Since comparable sales are not identical to the subject property, adjustments may be made for date of sale, location, style, amenities, square footage, site size, etc. **The main idea is to simulate the price that would have been paid if each comparable sale were identical to the subject property.** If the comparable is superior to the subject in a factor or aspect, then a downward adjustment is needed for that factor. Likewise, if the comparable is inferior to the subject in an aspect, then an upward adjustment for that aspect is needed.”

Based on Mr. Sapp’s responses under Cross Examination, and his total lack of supporting documentation for his 29 Specific Adjustments (**EXHIBIT D**) and the 21 (greater than \$5,000) Downward Adjustments (**EXHIBIT E**), which he did NOT record on his Appraisal, and Mr. Sapp’s testimony that he did NOT break apart the Comparable properties sales price by Element Of Comparison, it appears that Mr. Sapp did NOT properly execute this critical Step. (**EXHIBIT S: Transcript Page 121 Line 02 through Page 123 Line 01, Page 132 Lines 06 through 11, AND Page 155 Line 05 through Page 159 Line 14**)

At this point, I will present a Comparative Analysis, including the 9 Elements of Comparison, which supports and documents the **Fatal Errors** in Mr. Sapp’s Appraisal.

It should be noted that a Comparative Analysis does NOT require a CPA to develop. Mr. Sapp's Document #5 is an appropriate Template, and the math skills involved include Adding Subtracting, Multiplication & Division, all which are taught in the first years of Grade School.

Now to **EXHIBIT G**, which identifies the Appraised Mkt Value Major Disparities/Issues.

EXHIBIT G PAGE 1: Page 1 includes the following facts.

- Line 6: Sales Price, of all 5 Comparable Properties (from **EXHIBIT D**), and their Average Sales Price of \$498,000 (Column O)
- Line 9: Assessed Total Market Value at December 31, 2013, of all 5 Comparable Properties (from **EXHIBITS B-1 thru B-5**), and their Average Assessed Total Market Value of \$475,451 (Column O)

NOTE: The Average Market Value of the 5 Comparable Properties at December 31, 2013 of \$475,451, is within 4.53% of the Average Sales Price of \$498,000. Thus it is appropriate to use the Average Assessed Market Value at December 31, 2013 for each component, as the Average Sales Price for each component for Big Picture purposes.

- Line 10 thru Line 32: Assessed Market Value in the 9 Elements of Comparison at December 31, 2013, for each of the 5 Comparable Properties (from **EXHIBITS B-1 thru B-5**), and the Average Assessed Market Value of the 5 Comparable Properties, for each of the 9 Elements of Comparison (Column O)
- Column P: The Average of Mr. Sapp's Appraisal Adjustments for the 5 Comparable Properties, broken into the 9 Elements of Comparison at December 31, 2013, from **EXHIBIT G Page 2** Column O
- Column R: The Sum of Column O and Column P.
- Column S: The Assessed Market Value of 680 Implement Road at December 31, 2013 (**EXHIBIT C**), in the 9 Elements of Comparison.

- Column U: The Differences between the Average Appraised Market Value of Mr. Sapp's 5 Comparable Properties, and the Market Value at 12.31.2013 for 680 Implement Road, for each of the 9 Elements of Comparison.

EXHIBIT G PAGE 2: Page 2 includes the following facts.

- Line 44 thru Line 77: Mr. Sapp's 29 Appraisal Adjustments, broken into the 9 Elements of Comparison at December 31, 2013, for each of his 5 Comparable Properties (from **EXHIBIT D**), and the Average of those 5 Comparable Properties for each of the 9 Elements of Comparison (Column O)

EXHIBIT G Page 1 Column U shows that the Appraised Mkt Value Major Disparities,

excluding Location and Land, are in the following 4 Elements of Comparison.

- Building (Residence excluding Baths/Plumbing fixtures, Porches, patios & decks and Garages & carports) = an Average Mkt Value Disparity of \$42,615 per Comparable Property (**Page 1, Column U, Line 17**)
- Buildings (Stable/Barn) = an Average Mkt Value Disparity of \$33,850 per Comparable Property (**Page 1, Column U, Line 27**)
- Buildings (Other Outbuildings) = an Average Mkt Value Disparity of \$4,115 per Comparable Property, (**Page 1, Column U, Line 29**)
- Misc. Other Improvements = an Average Mkt Value Disparity of \$4,808 per Comparable Property (**Page 1, Column U, Line 31**)

What we must now do, is review each Comparable Property, to identify what is giving rise to these Mkt Value Disparities. Thus we move forward to **EXHIBITS H-1, H-2, H-3, H-4 & H-5**.

EXHIBITS H-1, H-2, H-3, H-4 & H-5 identify the specific issues, which caused the Appraised Mkt Value Major Disparities, BY Comparable Property.

EXHIBIT H-1 (Column L): Comparable #1 (301 Boyd Pond Road).

- Building (Residence excluding Baths/Plumbing fixtures, Porches, patios & decks and Garages & carports) Mkt Value Disparity = \$30,224. The key contributors are as follows;

Hardwood Flooring	NONE
Framing/Siding	\$17,860
Living Area Square Footage	\$11,133
Age	NONE

- Buildings (Stable/Barn) Mkt Value Disparity = \$23,754.

Stable/Barn Market Value = \$48,464 vs. \$24,710	\$23,754
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- Buildings (Other Outbuildings) Disparity = NONE. NONE

- Misc. Other Improvements Mkt Value Disparity = \$6,261.

Canopy's Market Value = \$7,056 vs. 680 Implement Road = \$795	\$6,261
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- Total Improvements Mkt Value Disparity, in the 4 Elements of Comparison = \$60,239 Excess Appraisal Value

- Total Improvements Mkt Value Disparity, in the 4 Elements of Comparison Accounted For = \$59,008

EXHIBIT H-2 (Column L): Comparable #2 (217 Boyd Pond Road).

- Building (Residence excluding Baths/Plumbing fixtures, Porches, patios & decks, and Garages & carports) Mkt Value Disparity = (\$16,445). The key contributors are as follows;

Hardwood Flooring	NONE
Framing/Siding	(\$17,389)
Living Area Square Footage	Less than \$5,000
Age	NONE

- Buildings (Stable/Barn) Mkt Value Disparity = \$48,650.

- Stable/Barn Market Value = \$73,360 vs. \$24,710 \$48,650
- Buildings (Other Outbuildings) Mkt Value Disparity = NONE. NONE
 - Misc. Other Improvements Mkt Value Disparity = Less Than \$5,000. Less than \$5,000
 - Total Improvements Mkt Value Disparity in the 4 Elements of Comparison = \$32,205 Excess Appraisal Value
 - Total Improvements Mkt Value Disparity in the 4 Elements of Comparison Accounted For = \$31,261

EXHIBIT H-3 (Column L): Comparable #3 (484 Coleman Bridge Road).

- Building (Residence excluding Baths/Plumbing fixtures, Porches, patios & decks, and Garages & carports) Mkt Value Disparity = \$47,203: The key contributors are as follows;

Hardwood Flooring	\$7,299
Framing/Siding	\$18,213
Living Area Square Footage	\$24,110
Age	NONE

- Buildings (Stable/Barn) Mkt Value Disparity = \$63,879.

Stable/Barn Market Value = \$128,589 - \$40,000 vs. \$24,710	\$63,879
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- Buildings (Other Outbuildings) Mkt Value Disparity = \$6,780.

Other Outbldgs Market Value = \$6,780 vs. 680 Implement Road = \$0	\$6,780
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- Misc. Other Improvements Mkt Value Disparity = Less Than \$5,000. Less than \$5,000
- Total Improvements Mkt Value Disparity in the 4 Elements of Comparison = \$117,862 Excess Appraisal Value

- Total Improvements Mkt Value Disparity in the 4 Elements of Comparison Accounted For = \$120,281

EXHIBIT H-4 (Column L): Comparable #4 (3042 Farmer Road).

- Building (Residence excluding Baths/Plumbing fixtures, Porches, patios & decks, and Garages & carports) Mkt Value Disparity = \$100,061:

Hardwood Flooring	<u>\$33,992</u>
Framing/Siding	<u>\$45,360</u>
Living Area Square Footage	<u>(\$10,073)</u>
Age	<u>\$52,500</u>

- Buildings (Stable/Barn) Mkt Value Disparity = \$11,422.

Stable/Barn Market Value = \$36,132 vs. \$24,710 \$11,422

- Buildings (Other Outbuildings) Mkt Value Disparity = \$7,493.

Other Outbldgs Market Value = \$7,493 vs. 680 Implement Road = \$0 \$7,493

- Misc. Other Improvements Mkt Value Disparity = \$19,344.

- Swimming Pool Market Value = \$20,139 vs. 680 Implement Road Canopy = \$795 \$19,344

- Total Improvements Mkt Value Disparity in the 4 Elements of Comparison = \$138,320 Excess Appraisal Value

- Total Improvements Mkt Value Disparity in the 4 Elements of Comparison Accounted For = \$160,038

EXHIBIT H-5 (Column L): Comparable #5 (217 Boyd Pond Road).

- Building (Residence excluding Baths/Plumbing fixtures, Porches, patios & decks, and Garages & carports) Mkt Value Disparity = \$52,030:

Hardwood Flooring	NONE
Framing/Siding	<u>\$23,044</u>

Living Area Square Footage	\$21,851
Age	\$13,500

- Buildings (Stable/Barn) Mkt Value Disparity = \$21,545.

Stable/Barn Market Value = \$48,755 - \$2,500 vs. \$24,710 \$21,545

- Buildings (Other Outbuildings) Mkt Value Disparity = \$6,300.

Other Outbldgs Market Value = \$6,300 vs. 680 Implement Road = \$0 \$6,300

- Misc. Other Improvements Mkt Value Disparity = Less Than \$5,000.

Less than \$5,000

- Total Improvements Mkt Value Disparity in the 4 Elements of Comparison = \$79,875 Excess Appraisal Value

- Total Improvements Mkt Value Disparity in the 4 Elements of Comparison Accounted For = \$86,240

SUMMARY:

- Building (Residence excluding Baths/Plumbing fixtures, Porches, patios & decks, and Garages & carports) Mkt Value Disparity.

Hardwood Flooring

Comparable #3 = \$7,299 & Comparable #4 = \$33,992. An average Downward Adjustment of \$20,645, is required for each of these two Properties.

COMMENT: When you look at the 2014 Property Cards, you will see that Hardwood Floors have a much higher Market Value per square foot than regular (Auto Floor Covering Allowance) flooring.

Comparable #3 Hardwood Flooring (**EXHIBIT B-3, Residential Components section**): Market Value of \$15,048/ 50% of 2,232 Sq. Ft. = **\$13.48 Market Value per Sq. Ft.**

Comparable #4 Hardwood Flooring (**EXHIBIT B-4, Residential Components section**): Market Value of \$59,802/ 100% of 3,715 Sq. Ft. = **\$16.09 Market Value per Sq. Ft.**

680 Implement Road Auto Floor Covering Allowance (**EXHIBIT C, Residential Components section**): Market Value of \$22,749/ 100% of 3,278 Sq. Ft. = **\$6.94 Market Value per Sq. Ft.**

Framing/Siding

Comparable #1 = \$17,860, Comparable #2 = (\$17,389), Comparable #3 = \$18,213, Comparable #4 = \$45,360 & Comparable #5 = \$23,044. An average Downward Adjustment of \$17,418, is required for each of these five Properties.

COMMENT: When you look at the 2014 Property Cards, you will see that the Framing/Siding Market Value per Square Foot, is significantly different for each Property, based on Siding Materials used (Hardboard, Cement Fiber, Vinyl, Wood & Shingle and Rustic Log).

Comparable #1 Frame, Siding, Vinyl (**EXHIBIT B-1, Residential Components section**): Market Value of \$167,185/ 100% of 2,795 Sq. Ft. = **\$59.81 Market Value per Sq. Ft.**

Comparable #2 Frame, Hardboard Sheets (**EXHIBIT B-2, Residential Components section**): Market Value of \$165,508/ 100% of 3,423 Sq. Ft. = **\$48.35 Market Value per Sq. Ft.**

Comparable #3 Frame, Siding, Vinyl (**EXHIBIT B-3, Residential Components section**): Market Value of \$137,464/ 100% of 2,232 Sq. Ft. = **\$61.58 Market Value per Sq. Ft.**

Comparable #4 Frame, Siding, Wood AND Frame, Siding, Shingle (**EXHIBIT B-4, Residential Components section**): Market Value of \$171,719 + \$72,137 = \$243,856/ 100% of 3,715 Sq. Ft. = **\$65.64 Market Value per Sq. Ft.**

Comparable #5 Rustic Log (**EXHIBIT B-5, Residential Components section**): \$147,537/ 100% of 2,330 Sq. Ft. = **\$63.32 Market Value per Sq. Ft.**

680 Implement Road Frame, Cement Fiber Siding (**EXHIBIT C, Residential Components section**): Market Value of \$175,145/ 100% of 3,278 Sq. Ft. = **\$53.43 Market Value per Sq. Ft.**

Living Area Square Footage

Comparable #1 = \$11,133, Comparable #3 = \$24,110, Comparable #4 = (\$10,073) & Comparable #5 = \$21,851. An average Downward Adjustment of \$11,755, is required for each of these four Properties.

COMMENT: Mr. Sapp made separate adjustments for Baths/Plumbing fixtures, Porches, patio's & decks and Garages & carports. When you look at the 2014 Property Cards, take the Residence Market Value and exclude the Market Value for Baths/Plumbing fixtures, Porches, patio's & decks and Garages & carports, you have a significantly lower Market Value per Square Foot, than Mr. Sapp applied to his Square Footage adjustments.

Comparable #1 Gross Living Area Adjustment (**EXHIBIT D**): Mr. Sapp's adjustment of \$43,226/ (3,278 sq. ft. LESS 2,795 Sq. Ft.) or 483 Sq. Ft. = **\$89.49 per Sq. Ft.** We compare this to 680 Implement Road's Residence Market Value per Sq. Ft. excluding Baths/Plumbing fixtures, Porches, patio's & pecks and Garages & carports, which = **\$66.44 per Sq. Ft. per EXHIBIT I-1, Column N, Line 58. An EXCESS of \$23.05 per Sq. Ft. or 34.7%.**

Comparable #3 Gross Living Area Adjustment (**EXHIBIT D**): Mr. Sapp's adjustment of \$93,611/ (3,278 sq. ft. LESS 2,232 Sq. Ft.) or 1,046 Sq. Ft. = **\$89.49 per Sq. Ft.** We compare this to 680 Implement Road's Residence Market Value per Sq. Ft. excluding Baths/Plumbing fixtures, Porches, patio's & decks and Garages & carports, which = **\$66.44 per Sq. Ft. per EXHIBIT I-3, Column N, Line 58. An EXCESS of \$23.05 per Sq. Ft. or 34.7%.**

Comparable #4 Gross Living Area Adjustment (**EXHIBIT D**): Mr. Sapp's adjustment of (\$39,107)/ (3,278 sq. ft. LESS 3,715 Sq. Ft.) or -437 Sq. Ft. = **\$89.49 per Sq. Ft.** We compare this to 680 Implement Road's Residence Market Value per Sq. Ft. excluding Baths/Plumbing fixtures, Porches, patio's & decks and Garages & carports, which = **\$66.44 per Sq. Ft. per EXHIBIT I-4, Column N, Line 58. An EXCESS of \$23.05 per Sq. Ft. or 34.7%.**

Comparable #5 Gross Living Area Adjustment (**EXHIBIT D**): Mr. Sapp's adjustment of \$84,836/ (3,278 sq. ft. LESS 2,330 Sq. Ft.) or 948 Sq. Ft. = **\$89.49 per Sq. Ft.** We compare this to 680 Implement Road's Residence Market Value per Sq. Ft. excluding Baths/Plumbing fixtures, Porches, patio's & decks and Garages & carports, which = **\$66.44 per Sq. Ft. per EXHIBIT I-5, Column N, Line 58. An EXCESS of \$23.05 per Sq. Ft. or 34.7%.**

Age

Comparable #4 = \$52,500 & Comparable #5 = \$13,500. An average Downward Adjustment of \$33,000, is required for each of these two Properties.

COMMENT: Mr. Sapp made separate adjustments for Baths/Plumbing fixtures, Porches, patio's & decks and Garages & carports. When you look at the 2014 Property Cards, take the Residence Market Value and exclude the Market Value for Baths/Plumbing fixtures, Porches, patio's & decks and Garages & carports, you have a resultant Market Value per Sq. Ft. which does NOT justify these two Age Adjustments.

Comparable #4 Age Adjustment (**EXHIBIT D**) = \$52,500. We go to **EXHIBIT I-4 Column H, Line 60**, which reflects Comparable #4's Residence Market Value, excluding Baths/Plumbing fixtures, Porches, patio's & decks and Garages & carports, of **\$81.96 per Sq. Ft.** We then compare this to 680 Implement Road's Residence Market Value per Sq. Ft. excluding Baths/Plumbing fixtures, Porches, patio's & decks and Garages & carports, **EXHIBIT I-4 Column N, Line 60**, which is **\$66.44 per Sq. Ft.** **Comparable #4 has a HIGHER Market Value per Sq. Ft. of \$15.52 or 23.4%, BEFORE THE AGE ADJUSTMENT.**

Comparable #5 Age Adjustment (**EXHIBIT D**) = \$13,500. We go to **EXHIBIT I-5 Column H, Line 60**, which reflects Comparable #5's Residence Market Value, excluding Baths/Plumbing fixtures, Porches, patio's & decks and Garages & carports, of **\$73.60 per Sq. Ft.** We then compare this to 680 Implement Road's Residence Market Value per Sq. Ft. excluding Baths/Plumbing fixtures, Porches, patio's & decks and Garages & carports, **EXHIBIT I-4 Column N, Line 60**, which is **\$66.44 per Sq. Ft.**

Comparable #5 has a HIGHER Market Value per Sq. Ft. of \$7.16 or 10.7%, BEFORE THE AGE ADJUSTMENT.

- Buildings (Stable/Barn) Mkt Value Disparity.

Comparable #1 = \$23,754, Comparable #2 = \$48,650, Comparable #3 = \$63,879, Comparable #4 = \$11,422 & Comparable #5 = \$21,545. An average Downward Adjustment of \$33,850, is required for each of these five Properties.

COMMENT: It appears that Mr. Sapp did NOT tour these Comparable Barns OR Interview the Owners as to each Barns particulars. I DID tour and/or interview 3 of the 5 Owners, and the results require significant additional Downward Adjustments.

Comparable #1 Stable/Barn (**EXHIBIT B-1**): Market Value of \$48,464, with 2,280 Sq. Ft. I was not allowed to take pictures, however I was able to interview the Owners Assistant on January 13, 2016 at the Residence. From the 2014 Property Card picture, you can see outside barn door. I learned that this is a Large barn, is fully enclosed, has outside doors on both ends of the Barn, has an inside Wash Rack with running water, has an inside Tack Room, and the Interior Walls and Ceiling are all finished with wood.

NOTE: See **EXHIBIT B-1** for Barn Pic.

Comparable #2 Stable/Barn (**EXHIBIT B-2**): Market Value of \$73,360, with 1,224 Sq. Ft. I was unable to access the property OR talk to the Owner on January 13, 2016, as the gate was locked AND there was a No Trespassing sign. Based on the 2014 Property Card picture, this barn appears to be fully enclosed, to have outside doors on both ends of the Barn, to have a Hay Loft, to have an inside Wash Rack with running water, to have an inside Tack Room, and Interior Walls & Ceiling that are finished. The confirmation of these Particulars should be in the Assessor's Detailed Property Construction records.

NOTE: See **EXHIBIT B-2** for Barn Pic.

Comparable #3 Stable/Barn (**EXHIBIT B-3**): Market Value of \$128,589, with 2,016 Sq. Ft. The 2014 Property Card states, that the Building Type for

this barn is "Stable, High Value" (**EXHIBIT B-3, Commercial Building Details section**). I was allowed to take pictures AND Interview the Owner on January 13, 2016. I learned that this is a Large barn, is fully enclosed, has High Value doors at both ends of the Barn, has highly polished High Value wood on all stalls & walls, has High Value bars on all stalls & door, has an inside Wash Rack with hot & cold running water, an inside Tack room with Heating and Air Conditioning, has Insulation on Interior Walls & Ceiling, has highly polished High Value interior wood on Interior Walls & Ceiling, and has an inside Bathroom with hot & cold running water and its own Septic System. The Owner commented that the house was in marginal condition, and that this Property only had value with this High Value barn.

NOTE: See **EXHIBIT J-3** for Pic's

Comparable #4 Stable/Barn (**EXHIBIT B-4**): Market Value of \$36,132, with 1,152 Sq. Ft. I was unable to access the inside of the Barn, as no one was home on January 13, 2016. Based on the Barn Pic's, this barn appears to be fully enclosed, to have outside doors on both sides of the Barn, to have an inside Wash Rack with running water, and to have an inside Tack Room. The confirmation of these Particulars should be in the Assessor's Detailed Property Construction records.

NOTE: See **EXHIBIT B-4** and **EXHIBIT J-4** for Pic's

Comparable #5 Stable/Barn (**EXHIBIT B-5**): Market Value of \$48,755, with 1,296 sq. Ft. I was allowed to take pictures AND Interview the Owner on January 13, 2016. I learned that this barn is fully enclosed, has outside doors at both ends of the Barn, has an inside Wash Rack with running water, has an inside Tack Room, and the Interior Walls and Ceiling are finished.

NOTE: See **EXHIBIT J-5** for Pic's

680 Implement Road Stable/Barn (**EXHIBIT C**): Market Value of \$24,710, with 1,200 Sq. Ft. This Barn is **NOT fully enclosed**, has **NO outside doors at either end of the Barn**, has **NO inside Wash Rack**, has **NO inside running water**, has **NO inside Tack Room**, has **NO inside Bathroom**, has **NO insulation on Interior Walls & Ceiling**, and has **COMPLETELY UNFINISHED Interior Walls & Ceiling**.

NOTE: See **EXHIBIT K** for Pic's

- Buildings (Other Outbuildings) Mkt Value Disparity.

Comparable #3 = \$6,780, Comparable #4 = \$7,493 & Comparable #5 = \$6,300. An average Downward Adjustment of \$6,858, is required for each of these three Properties.

COMMENT: This is a cut & dry issue. You either have Other Outbuildings or you don't. These three properties HAVE Other Outbuildings and 680 Implement Road has NO Other Outbuildings. The Facts require significant additional Downward Adjustments.

Comparable #3 Other Outbuildings (**EXHIBIT B-3**): Market Value of \$6,780 for two buildings, 1 Loafing Shed and 1 Utility Storage Shed.

NOTE: See **EXHIBIT J-3** for Pic's

Comparable #4 Other Outbuildings (**EXHIBIT B-4**): Market Value of \$7,493 for two buildings, 1 Loafing Shed and 1 Utility Storage Shed.

NOTE: See **EXHIBIT B-4** for Pic's

Comparable #5 Other Outbuildings (**EXHIBIT B-5**): Market Value of \$6,300 for two buildings, 1 Stable and 1 Farm Implement Shed.

NOTE: See **EXHIBIT J-5** for Pic's

680 Implement Road Other Outbuildings (**EXHIBIT C**): Market Value of \$0 for NO Other Outbuildings.

NOTE: See **EXHIBIT C** for confirmation of NO Other Outbuildings.

- Misc. Other Improvements Mkt Value Disparity.

Comparable #1 (Canopy) = \$6,261 & Comparable #4 (Swimming Pool) = \$19,344. An average Downward Adjustment of \$13,101, is required for each of these two Properties.

COMMENT: Comparable #1 has 2 Canopies totaling 1,440 Sq. Ft and Comparable #4 has a Swimming Pool. As 680 Implement Road has a single Canopy of only 300 Sq. Ft. and NO Swimming Pool, the Hard Facts require significant additional Downward Adjustments.

Comparable #1 Misc. Other Improvements (**EXHIBIT B-1**): Market Value of \$7,056, for two Canopies totaling 1,440 Sq. Ft.

NOTE: See **EXHIBIT B-1** for Pic (attached to sides of Stable/Barn).

Comparable #4 Misc. Other Improvements (**EXHIBIT B-4**): Market Value of \$20,139, for a Swimming Pool.

NOTE: See **EXHIBIT J-4** for Pic

680 Implement Road Misc. Other Improvements (**EXHIBIT C**): Market Value of \$795, for one Canopy totaling 300 Sq. Ft.

NOTE: See **EXHIBIT K** for Pic (Canopy attached to the back of Stable/Barn).

- Total Improvements Mkt Value Disparity Accounted For.

Hardwood Flooring: Mkt Value Disparity, Comparable #3 = \$7,299 & Comparable #4 = \$33,992. Each requires an **additional Downward Adjustment**.

Framing/Siding: Mkt Value Disparity, Comparable #1 = \$17,860, Comparable #3 = \$18,213, Comparable #4 = \$45,360 & Comparable #5 = \$23,044. Each requires an **additional Downward Adjustment**. Mkt Value Disparity for Comparable #2 = (\$17,389), which requires an additional Upward Adjustment.

Living Area Square Footage: Mkt Value Disparity, Comparable #1 = \$11,133, Comparable #3 = \$24,110 & Comparable #5 = \$21,851. Each requires an **additional Downward Adjustment**. Mkt Value Disparity for Comparable #4 = (\$10,073), which requires an additional Upward Adjustment.

Age: Mkt Value Disparity, Comparable #4 = \$52,500 & Comparable #5 = \$13,500. Each requires an **additional Downward Adjustment**.

Stable/Barn: Mkt Value Disparity, Comparable #1 = \$23,754, Comparable #2 = \$48,650, Comparable #3 = \$63,879, Comparable #4 = \$11,422 & Comparable #5 = \$21,545. Each requires an **additional Downward Adjustment**.

Other Outbuildings: Mkt Value Disparity, Comparable #3 = \$6,780, Comparable #4 = \$7,493 & Comparable #5 = \$6,300. Each requires an **additional Downward Adjustment**.

Other Improvements: Mkt Value Disparity, Comparable #1 (Canopy) = \$6,261 & Comparable #4 (Pool) = \$19,344. Each requires an **additional Downward Adjustment**.

ISSUE NUMBER TWO - ARGUMENT

In accordance with South Carolina Law (**EXHIBIT Q**), there is the presumption that an Assessor's valuation of a piece of property is correct. In a challenge to such a valuation, the taxpayer bears the burden of demonstrating that the Assessor's valuation is incorrect. Therefore, the taxpayer bears the burden of proving, by a preponderance of the evidence, that the Assessor's valuation of his property is incorrect, either by demonstrating fatal errors in the Assessor's valuation or by establishing the actual value of the property.

As a CPA, the primary way to find **Fatal Errors** in an Assessor's valuation, is to review all the supporting documentation, to identify errors in Collected Data, errors in Elements of Comparison and errors in the Comparative Analysis. With Mr. Sapp claiming he has NO supporting documentation, he is forcing the Taxpayer to go outside the box, so to speak, to prove the **Fatal Errors** in his Appraisal. This is what we shall now do.

As a CPA, it is difficult to understand how anyone can do a Comparative Analysis, involving 6 properties, 9 Elements of Comparison, numerous comparisons of square footage, numerous value per square foot calculations, and the like, without supporting documentation, to allow the person doing the Comparative Analysis, to confirm the accuracy of the sourced information, to confirm the accuracy of the calculations AND to confirm the reasonableness of the result, BY Element of Comparison AND in Total.

Further, again as a CPA, it is difficult to understand how anyone can Review the work product, which is dependent on a Comparative Analysis, without being able to review the supporting documentation, including the sourced information, the calculations accuracy and the reasonableness tests applied, BY Element of Comparison AND in Total, by the person who did the Comparative Analysis.

The Sales Comparison Approach has 5 Basic Steps (**EXHIBIT'S O & P**).

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 (e.g., sales price per square foot), 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

As we apply these 5 Basic Steps to Mr. Sapp's Appraisal, we find that Mr. Sapp's Appraisal is deficient in all 5 Basic Steps as follows;

FIRST = Collecting Data: As explained above, one of the key sources of information on the physical characteristics, including Market Value for EACH physical characteristic at 12.31.2013, of Mr. Sapp's 5 Comparable Properties AND the Subject Property (all 6 of which are 2013 ATI Sales), are the 2014 Property Cards for those 6 Properties (**EXHIBIT'S B-1, B-2, B-3, B-4, B-5 and C**). In accordance with Mr. Sapp's testimony he did NOT include these critical facts in his Collected Data (**EXHIBIT S: Transcript Page 164 Lines 03 through 09**). In NOT using the 2014 Property Cards for these 6 Properties (all 6 of which are 2013 ATI Sales), in his Collected Data, Mr. Sapp MISSED all the facts included in **EXHIBITS G & H**.

This in itself is a **FATAL ERROR**, because this is the information, which would allow Mr. Sapp to test the Reasonableness of his 29 Adjustments (**EXHIBIT D**), and the 21 (greater than \$5,000) Downward Adjustments (**EXHIBIT E**), which he did NOT record on his Appraisal.

SECOND = Verifying Data: With no supporting documentation, what proof does Mr. Sapp have, that he DID verify the data that he used AND he DID investigate the market data to determine whether they are factually correct and accurate. Again, this in itself is a **FATAL ERROR**, because there is no evidence to confirm that Mr. Sapp's 29 Adjustments (**EXHIBIT D**) and the 21 (greater than \$5,000) Downward Adjustments (**EXHIBIT E**), which he did NOT record on his Appraisal, are based on factually correct and accurate Data.

THIRD = Selecting Units Of Comparison. Mr. Sapp almost got this Step right. He only needed to add Other Outbuildings and Misc. Other Improvements to the 7 he appears to have used.

FOURTH = Comparative Analysis. Based on Mr. Sapp's Testimony that he did NOT have ANY supporting documentation (**EXHIBIT S: Transcript Page 121 Line 02 through Page 123 Line 01, AND Page 132 Lines 06 through 11**), it is absolutely impossible for Mr. Sapp to have completed a Comparative Analysis, as described for this Basic Step by **EXHIBITS O & P**.

Based on what has taken place in this Case to date, it appears that Mr. Sapp had an objective to Over Value the Property at 680 Implement Road from the start, and then to hide behind the Case Law, that the Assessor is Correct until proven wrong (**EXHIBIT Q**). Mr. Sapp's claimed lack of supporting documentation for his 29 Adjustments (**EXHIBIT D**), and the 21 (greater than \$5,000) Downward Adjustments (**EXHIBIT E**), that he did NOT record on his Appraisal, is evidence in support of this allegation.

As referenced earlier, in accordance with **EXHIBIT P**, the Objective of Comparative Analysis is described as follows;

“Since comparable sales are not identical to the subject property, adjustments may be made for date of sale, location, style, amenities, square footage, site size, etc. The main idea is to simulate the price that would have been paid if each comparable sale were identical to the subject property. **If the comparable is superior to the subject in a factor or aspect, then a downward adjustment is needed for that factor. Likewise, if the comparable is inferior to the subject in an aspect, then an upward adjustment for that aspect is needed.**”

Thus, let’s apply the highlighted portion, to the 7 specific areas detailed earlier, where Mkt Value Disparity exists, between Mr. Sapp’s Adjusted Comparable Properties Average Market Value at 12.31.2013, and the Subject (680 Implement Road), Market Value at 12.31.2013.

Based on the Comparative Analysis, and facts stated earlier (**EXHIBITS G, H-1, H-2, H-3, H-4 & H-5**), Comparable Property’s #1 through #5 are Superior to the Subject (680 Implement Road) in 21 Specific Elements of Comparison, requiring 21 Downward Adjustments Totaling \$484,290 as follows;

Hardwood Flooring: Downward Adjustments of \$7,299 & \$33,992

Framing/Siding: Downward Adjustments of \$17,860, \$18,213, \$45,360 & \$23,044

Living Area Square Footage: Downward Adjustments of \$11,133, \$24,110 & \$21,851

Age: Downward Adjustments of \$52,500 & \$13,500

Stable/Barn: Downward Adjustments of \$23,754, \$48,650, \$63,879, \$11,422 & \$21,545

Other Outbuildings: Downward Adjustments of \$6,780, \$7,493 & \$6,300

Other Improvements: Downward Adjustments of \$6,261 & \$19,344

Also, based on the Comparative Analysis, and facts stated earlier (**EXHIBITS G, H-1, H-2, H-3, H-4 & H-5**), Comparable Property's #1 through #5 are Inferior to the Subject (680 Implement Road) in 2 Specific Elements Of Comparison, requiring 2 Upward Adjustments Totaling \$27,462 as follows;

Framing/Siding: Upward Adjustment of \$17,389

Living Area Square Footage: Upward Adjustment of \$10,073

As the evidence shows, the lack of a Comparative Analysis, using the appropriate Data, has resulted in Mr. Sapp's Appraisal missing 21 Downward Adjustments for Improvements, totaling \$484,290, and missing 2 Upward Adjustments for Improvements, totaling \$27,462. When you net these two numbers together, the Improvements in Mr. Sapp's Appraisal are Overstated by \$456,828, or an average of \$91,365 per Comparable Property. Thus Mr. Sapp's lack of a Comparative Analysis, using the appropriate Data, in support of his Appraisal of the Subject property at 680 Implement Road, IS a **FATAL ERROR**.

FIFTH = Reconciliation. It appears that Mr. Sapp may have executed this Step. However, as detailed above, each of his 5 Comparable Properties was overvalued by an average of \$91,365 in Improvements PER Comparable Property, rendering Mr. Sapp's Reconciliation, if Mr. Sapp actually did one, as meaningless.

ISSUE NUMBER TWO - REQUEST OF THE COURT

Based on the evidence presented, confirm that Mr. Sapp's Appraised Value of \$598,037 is overstated by an amount greater than \$90,000 in Improvements, and confirm that Mr. Sapp, in his Appraisal, did not properly execute all of the Required 5 Basic Steps of Appraisal, AND/OR Mr. Sapp did not execute 1 or more of the Required 5 Basic Steps of Appraisal.

Based on these confirmations, find that Mr. Sapp's Appraisal has **Fatal Errors**, and that the Correct Market Value of the property at 680 Implement Road, is the amount the Appellant requested at the ALC Hearing, which was \$10,041 per Acre (**EXHIBIT U**), for a Total Market Value of \$472,702, calculated as follows;

LAND:	16.13 Acres X \$10,041 per acre	\$161,961
BUILDINGS:	Per EXHIBIT C	\$309,946
MISC:	Per EXHIBIT C	\$ 795
TOTAL MARKET VALUE		\$472,702

Further, based on Mr. Sapp's actions, order Mr. Sapp to reimburse Mr. Gries, for the cost of the Appeal (\$100) and the cost of the Transcript (\$1,196.50).

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 Assessed Land Acres of 16.13. However, I have been told by the Assessor, and the Assessor testified in Court, that they MUST Appraise the WHOLE Property, and that they can NOT Appraise the Land Market Value per Acre ONLY, of my Residential Equestrian Property at 680 Implement Road by itself (**EXHIBIT S: Transcript Page 155 Line 05 through Page 159 Line 14**). Based on the facts and other evidence available, the Assessor's stance is incorrect.

Again, based on Mr. Sapp's actions, where the evidence supports either Felony Perjury (**EXHIBIT F**) OR that Mr. Sapp did NOT do his job (**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 the Land Market Value per Acre ONLY (Claim #2) (EXHIBIT S: Transcript Page 155 Line 05 through Page 159 Line 14).

ISSUE NUMBER THREE – FACTS

DOCUMENTS STRUCTURES

During my Cross Examination of Mr. Sapp, I asked why he did NOT limit his Appraisal to Land Market Value per Acre ONLY, as this was the only portion of the Assessed Market Value at December 31, 2013 that I was protesting. Mr. Sapp stated that he Appraises the Whole Property (EXHIBIT S: Transcript Page 155 Line 05 through Page 159 Line 14). I intended to ask Mr. Sapp if there was a State Law or Requirement that disallowed him, from limiting his Appraisal to Land Market Value per Acre ONLY, using other Comparable Residential Equestrian Properties, AND if there was State Law or Requirement that disallowed the Taxpayer, from protesting Land Market Value per Acre ONLY. However, Mr. Holly objected to the questions on the grounds that Mr. Sapp was not an attorney. (EXHIBIT S: Page 159 Line 16 through Page 160 Line 04)

When I give thought to this issue, here are some interesting facts.

FIRST, in accordance with EXHIBITS O & P, in Basic Step 3, you need to Select Units Of Comparison. Then in Basic Step 4, you need to “Compare the Subject and Comparable Sales according to the Elements of Comparison, and adjust as appropriate”. Thus you are doing your Comparative Analysis on EACH Element of Comparison.

SECOND, in Mr. Sapp’s Appraisal (EXHIBIT D), Mr. Sapp has a separate Element of Comparison for Land (Line 10). In addition, he makes unique Specific Adjustments for acreage differences with the Subject (680 Implement Road) on this line. It’s very easy to see that his

Land Market Value Adjustments on Line 10 totaled \$247,000, or an Average of \$49,400 per Comparable Property.

THIRD, the 2014 Property Cards (**EXHIBITS B-1 through B-5 & EXHIBIT C**) have a separate box on Page 1 titled "Land Value", which is the sum of the "Market Value" boxes, in the Land Details section. Further, acres are the sum of the "# UNITS" boxes in the Land Details section. Further, in my Cross Examination of Mr. Sapp, Mr. Sapp confirmed that each of the three 2014 Property Card categories on page one -- Total Land Value, Total Building Value and Total Miscellaneous -- is independent of the other two (**EXHIBIT S, Transcript Page 115 Line 18 through Page 116 Line 01**)

As you can see, each of the above is structured in such a way, that Land Value is segregated. Land Market Value can be a separate Element of Comparison, Land Value occupies a Separate Line and Description on Mr. Sapp's Appraisal (**EXHIBIT D**), AND Land Market Value occupies a separate Box on page 1 of the 2014 Property Card. Thus, everything is in place to facilitate an appraisal of Total Land Market Value AND/OR Land Market Value per Acre ONLY.

So what's the hold-up. Why Can't the Assessor Appraise Land Market Value per Acre ONLY, using Comparable Residential Equestrian Properties, which were 2013 ATI Sales. FYI, Mr. Sapp's 5 Comparable Properties are ALL Residential Equestrian Properties, which were ALL 2013 ATI Sales.

MR. SAPP'S CURRENT METHODOLOGY

As presented earlier, Article 25 of the South Carolina Real Property Valuation Reform Act (**EXHIBIT A**) states as follows,

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.

Again, all 5 of Mr. Sapp's Comparable Properties were 2013 ATI Sales, thus the Market Value as determined at December 31, 2013 per their 2014 Property Cards, is their Market Value at Mr. Sapp's December 31, 2013 Appraisal Date. These Property Cards are provided as

EXHIBIT's B-1, B-2, B-3, B-4 & B-5.

Going back to **EXHIBIT G Page 1**, we see the following;

5 Comparable Properties, Average Market Value at December 31, 2013.

LAND & LOCATION (Column O, Line 10 & Line 12)	\$143,476
IMPROVEMENTS (Column O, Line 40)	\$331,975

5 Comparable Properties, Average Adj's per Mr. Sapp's Appraisal, with the Appraisal Date of December 31, 2013.

LAND & LOCATION (Column P, Line 10 & Line 12)	\$51,400
IMPROVEMENTS (Column P, Line 40)	\$63,770

The SUM of the above Market Value amounts is as follows;

LAND & LOCATION	(\$143,476 + \$51,400)	\$194,860
IMPROVEMENTS	(\$331,975 + \$63,770)	\$395,745

Mr. Sapp's Appraisal is allocated to Land Market Value and Improvements Market Value as follows;

Appraised Value at December 31, 2013	\$598,037
Allocated to Improvements Market Value per EXHIBIT C, page 1	
TOTAL BLDG VAL	\$309,946
TOTAL MISC VAL	\$ 795
Allocated to Land Market Value	

(\$598,037 LESS \$309,946 and \$795)

\$287,296

Why is there a difference in LAND & LOCATION Market Value (\$194,860 vs. \$287,296)? As mentioned earlier, from day 1, my Property Tax Protest is for Land Market Value per Acre ONLY. Mr. Sapp arrived at his Land Market Value of \$287,296 AS FOLLOWS.

Average Market Value at December 31, 2013

(EXHIBIT G, Column O, Line 10 & Line 12)

\$143,476

Mr. Sapp's Market Value Average Appraisal Adjustments

(EXHIBIT G, Column P, Line 10 & Line 12)

\$ 51,400

SUBTOTAL

\$194,876

MR. Sapp Total Amount Allocated to Land Market Value (from above) \$287,296

DIFFERENCE

\$92,420

What Mr. Sapp has in effect done, is take \$92,420 of his Appraisal Adjustments for Improvements, and INCREASED Land Market Value by that same amount. Remember, the Appellant has ACCEPTED Mr. Sapp's Appraised Market Value per the 2014 Property Card (EXHIBIT C), for ALL Improvements AND Land Acres of 16.13.

LAND VALUE ONLY CALCULATION AND MR. SAPP'S TESTIMONY

During my Cross Examination of Mr. Sapp, I presented him with his Document #17 Land Sales Sheet (EXHIBIT L), which he presented at the ALC Hearing. It has a certain Format for determining Land Sales Price per Acre. I then presented to Mr. Sapp, EXHIBIT M, which is the Land Market Values of Mr. Sapp's 5 Comparable Properties, from the 2014 Property Cards (EXHIBIT'S B-1 thru B-5). I asked Mr. Sapp what else needed to be added to EXHIBIT M, to properly represent the Land Market Value per Acre at December 31, 2013, of his 5 Comparable

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**).

Therefore, based on the above, Mr. Sapp's 2 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 Line2**), 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**), must be viewed as highly suspect.

Mr. Sapp's 2 Claims are further suspect, when you review South Carolina Laws dealing with Real Estate Appraisal, and other South Carolina Directives dealing with Real Estate Appraisal;

- A. I found NO South Carolina Law or other South Carolina Directive cites, which support Mr. Sapp's Claim, that he was required to assess the Land at 680 Implement Road as Vacant Land.
- B. I found NO South Carolina Law or other South Carolina Directive cites, which support Mr. Sapp's Claim, that he is required to assess the Whole Property as opposed to assessing the Protested Land Value per Acre Only.
- C. I found that in accordance with South Carolina Code Section 31-6-30 Definitions (10), "Vacant Land" means any parcel or combination of parcels of real property **without** industrial, commercial and residential buildings.

ISSUE NUMBER THREE – ARGUMENT

As the Appellant is Protesting Land Market Value per Acre ONLY, Mr. Sapp's Appraisal Methodology, which included Improvements AND which ultimately allocates to Land Market Value, \$92,420 related to Mr. Sapp's Adjustments to Improvements, Mr. Sapp's Appraisal of \$598,037 has a **Fatal Error**.

Further, as all the Documents related to these 6 Properties, including Mr. Sapp's Elements Of Comparison (**EXHIBIT D**), Mr. Sapp's Appraisal (**EXHIBIT D**) and the 2014 Property Cards (**EXHIBITS B-1 thru B-5 EXHIBIT C**), all have Land Market Value/ Location and Acres separately stated, conducting an Appraisal on Land Market Value per Acre ONLY, using Comparable Residential Equestrian Properties which were 2013 ATI Sales, is logical and appropriate in this Case.

Additionally, based on Mr. Sapp's actions, where the evidence supports either Felony Perjury (**EXHIBIT F**) OR that Mr. Sapp did NOT do his job (**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**) .

Finally, when you review South Carolina Laws dealing with Real Estate Appraisal, and other South Carolina Directives dealing with Real Estate Appraisal, I found NO cites which support Mr. Sapp's Claims;

- A. I found NO cites which support Mr. Sapp's Claim, that he was required to assess the Land at 680 Implement Road as Vacant Land.
- B. I found NO cites which support Mr. Sapp's Claim, that he is required to assess the Whole Property as opposed to assessing the Protested Land Value per Acre Only.

C. In accordance with South Carolina Code Section 31-6-30 Definitions (10) "Vacant Land" means any parcel or combination of parcels of real property **without** industrial, commercial and residential buildings (**EXHIBIT R**).

ISSUE NUMBER THREE - REQUEST OF THE COURT

To support the assessor's claims, require the Assessor to provide

1. South Carolina State Law or other South Carolina State Directive, which **REQUIRES** the Assessor to Assess the **WHOLE PROPERTY**, when only Land Value per Acre has been protested.
2. South Carolina State Law or other South Carolina State Directive, which **DISALLOWS** the Taxpayer from protesting Land Value Per Acre Only
3. South Carolina State Law or other South Carolina State Directive, which requires the Assessor to assess the acreage at a residential Equestrian Parcel as Vacant Land
4. South Carolina State Law or other South Carolina State Directive which defines Vacant Land.

Based on the evidence presented, **FIRST**, confirm that there was **NO** South Carolina State Law or other South Carolina State Directive, which required Mr. Sapp to assess the Acreage at the Residential Equestrian Parcel at 680 Implement Road, which included a House, a Barn with Canopy and fenced Pastures, as Vacant Land, and **SECOND**, confirm that there was **NO** South Carolina State Law or other South Carolina State Directive, which required Mr. Sapp to assess the Whole Property at 680 Implement Road, as opposed to only the item protested, which was Land Market Value per Acre **ONLY**.

Further, confirm that Mr. Sapp's Appraisal should have been on Land Market Value per Acre ONLY, using his 5 Comparable Residential Equestrian Properties, which were all 2013 ATI Sales, and that **EXHIBIT N Column F, Line 17**, is the correct Land Market Value per Acre (\$10,169), for Mr. Sapp's 5 Comparable Properties.

Finally, based on Mr. Sapp's actions, order Mr. Sapp to reimburse Mr. Gries, for the cost of the Appeal (\$100) and the cost of the Transcript (\$1,196.50).

Respectively Submitted, March 04, 2016



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