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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.

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JAN 06 2017
SC Court of Appeals

MOTION TO INCLUDE TWO DOCUMENTS AS OTHER AUTHORITIES

Appellant, Brett Gries, hereby moves before this Court, for an Order to include two specific documents as Other Authorities in Appellant's Fourth Amended Initial Brief.

From the start of this Case, Appellant Brett Gries has stated and has documented, that his property tax protest is for Land Value ONLY. Judge Linski's Order did NOT address Land Value only. The key reasons for this, was the testimony of Mr. Mark Sapp and Mr. Rick Jansen, who made statements that they could not appraise land value only.

The two documents I want to include as Other Authorities, prove that statements made by Mr. Mark Sapp and Mr. Rick Jansen, were inaccurate and very misleading, resulting in an


Appraisal which overvalued the land at 680 Implement by an amount greater than \$120,000 or 75%.

Those Documents are the FIRST, Columbia, South Carolina Police Report Number 160070189, and SECOND, the Uniform Standards Of Professional Appraisal Practice.

Further, Appellant requests that the court stay the time limit for filing Appellant's Fourth Amended Initial Brief, until this motion is decided.

This Motion is made pursuant to Rules 209(b), 210(c), 240, SCARC, and is supported by the Memorandum filed herewith.

Respectively Submitted, January 04, 2017



Brett Gries, BBA, MBA, CPA Retired
680 Implement Road
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(815) 342-2628
Appellant (pro se)

Mr. James Holly
Aiken County Attorney
1930 University Parkway, Suite 3600
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(803) 642-3628
Attorney for Respondent (Aiken County Assessor)

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**MEMORANDUM IN SUPPORT OF MOTION TO INCLUDE TWO DOCUMENTS AS OTHER
AUTHORITIES**

During the Hearing on Tuesday, May 26, 2015, Mr. Mark Sapp and Mr. Rick Jensen made statements before Judge Linski which were incorrect, and due to their nature, very misleading. These statements are proven incorrect by the two Documents requested to be allowed as Other Authorities, **FIRST**, Columbia, South Carolina Police Report Number 160070189 and **SECOND**, the Uniform Standards Of Professional Appraisal Practice.

I will go over the incorrect and very misleading statements one by one.

FIRST, I protested Land Value ONLY. Judge Linski confirmed his knowledge of this fact with his comment "Before we go any further, are you objecting to the valuation of the building and

2000-01-17

Page 10

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miscellaneous property items? I thought the issue was just about land” (Transcript: Page 125 Line 16 through Line 19). However, Mr. Rick Jensen stated that under 12.60.25.10 (Transcript: Page 191 Line 24 through Page 192, Line 13), we are protesting the market value of the whole parcel. It must be noted that Title 12 - Taxation, there is NO section 12.60.25 and therefore NO Section 12.60.25.10. Based on the above, Mr. Rick Jensen’s statement was incorrect and very misleading

SECOND: Vacant Land is NOT an appropriate Comparable to the Residential Equestrian Parcel at 680 Implement Road. Numerous times, including Transcript: Page 106 Lines 16 through 20, Mr. Sapp stated that he was required to use Vacant Land comparable’s to value the land at the Residential Equestrian Parcel at 680 Implement Road. Further, Mr. Sapp on many occasions including Transcript: Page 106 Lines 16 through 20, stated that his purported Appraisal was prepared in accordance with the Uniform Standards Of Professional Appraisal Practice. In regards to this issue, the Uniform Standards Of Professional Appraisal Practice states as follows (Standards Rule 6-5 (a) (iv)) “an appraiser must: (a) (iii) value of the property by sales of comparable properties”. The State of South Carolina, in its Law SECTION 31-6-30, states the same, “‘Vacant Land’ means any parcel or combination of parcels of real property without industrial, commercial and residential buildings”. Thus, Mr. Sapp’s use of Vacant Land, to value the Land at the Residential Equestrian Parcel at 680 Implement Road, is NOT in accordance with Uniform Standards Of Professional Appraisal Practice, Standards Rule 6-5 (a) (iv)) and is NOT in accordance with State of South Carolina Law, SECTION 31-6-30. Based on the above, Mr. Mark Sapp’s statement was incorrect and very misleading

THIRD, The Assessor Is NOT Required To Appraise The Whole Parcel, When The Only Portion Protested Was Land Value. Numerous times, including **Transcript: Page 110 Lines 11 through 13**, Mr. Sapp stated that he was required to Appraise the whole Residential Equestrian Parcel at 680 Implement Road, as opposed to just the Land Value, which was the only piece protested. Further, Mr. Jansen stated that under 12.60.25.10 (**Transcript: Page 191 Line 24 through Page 192, Line 13**), we are protesting the Market Value of the whole parcel. However, Mr. Jansen's cite, 12.60.25.10 does not exist. As you look at **Title 12, Taxation**, you have **Section 12.60.20 and then 12.60.30**. There is NO Section 12.60.25. Therefore, as the Taxpayer protested Land Value ONLY, Mr. Sapp has NO legal support to justify appraising the Whole Parcel, as opposed to the Land Value ONLY, which the Taxpayer specifically protested. Based on the above, Mr. Mark Sapp's and Mr. Rick Jensen's statements were incorrect and very misleading

FOURTH, Mr. Mark Sapp's Appraisal was NOT prepared In Accordance With The Uniform Standards Of Appraisal Practice. Mr. Mark Sapp's Appraisal had these deficiencies.

LACK OF RECORD KEEPING:

Numerous times, including **Transcript: Page 121 Line 02 through Page 122 Line 23**, Mr.

Mark Sapp stated that he had NO hard copy documentation in support of his 29

Adjustments, as required by the **Uniform Standards Of Professional Appraisal Practice**.

The **Uniform Standards Of Professional Appraisal Practice** Recording Keeping section of the Ethics Rule states as follows;

"An appraiser must prepare a workfile for each appraisal. The workfile must include:

- All other data, information, and documentation necessary to support the appraiser's opinions and conclusions and to show compliance with this Rule and other applicable Standards, or references to the location(s) of such other documentation.

Based on Mr. Sapp's actions and testimony, Mr. Sapp's Appraisal breached the Records

Keeping Section of The Ethics Rule of the **Uniform Standards Of Professional Appraisal Practice**.

USE OF VACANT LAND COMPARABLES TO VALUE THE LAND AT THE RESIDENTIAL EQUESTRIAN PARCEL AT 680 IMPLEMENT ROAD

Numerous times, including **Transcript: Page 106 Lines 16 through 20**, Mr. Sapp stated that

he was required to use Vacant Land comparable's to value the land at the Residential

Equestrian Parcel at 680 Implement Road. Further, Mr. Sapp on many occasions

including **Transcript: Page 106 Lines 16 through 20**, stated that his purported Appraisal

was prepared in accordance with the **Uniform Standards Of Professional Appraisal**

Practice. In regards to this issue, the **Uniform Standards Of Professional Appraisal**

Practice states as follows (**Standards Rule 6-5 (a) (iv)**) "an appraiser must: (a) (iii) value

of the property by sales of comparable properties". The **State of South Carolina**, in its

Law SECTION 31-6-30, states the same, "'Vacant Land' means any parcel or combination

of parcels of real property without industrial, commercial and residential buildings".

Thus, Mr. Sapp's use of Vacant Land, to value the Land at the Residential Equestrian

Parcel at 680 Implement Road, is NOT in accordance with **Uniform Standards Of**

Professional Appraisal Practice, Standards Rule 6-5 (a) (iv)) and is NOT in accordance with **State of South Carolina Law, SECTION 31-6-30.**

Based on Mr. Sapp's actions and testimony, Mr. Sapp's Appraisal breached Standards Rule 6-5 (a)(iv) of the **Uniform Standards Of Professional Appraisal.**

BREACH OF ETHICS RULE:

Mr. Sapp testified that his purported Appraisal was prepared in accordance with the **Uniform Standards Of Professional Appraisal Practice.** The Ethics Rule of the **Uniform Standards Of Professional Appraisal Practice** states as follows;

"An appraiser must not engage in criminal conduct."

"An appraiser must not communicate assignment results in a misleading or fraudulent manner."

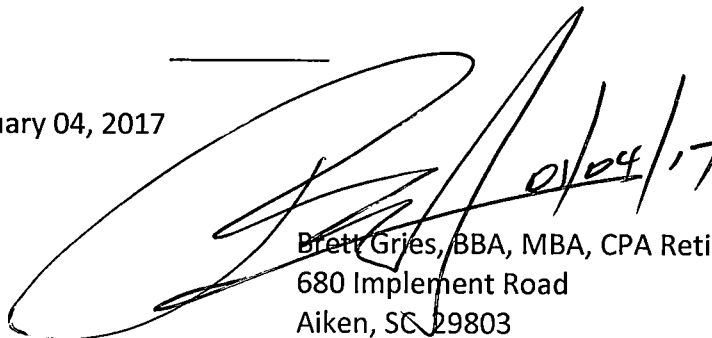
Mr. Sapp's testimony regarding Comparable #4's pool, breaches the Ethics Rule of the **Uniform Standards Of Professional Appraisal Practice.** In accordance with Mr. Sapp's testimony (**Transcript: Page 113 Lines 08 through 16**), the information about Comparable #4's pool was in the system to which Mr. Sapp had access. In accordance with Mr. Sapp's testimony (**Transcript: Page 118 Line 18 through Page 119 Line 25**), he accessed Comparable #4's information in the system when he was preparing his purported Appraisal. Based on the facts, the information concerning this pool, which was constructed in 2006, was in the system Mr. Sapp accessed when he was preparing his purported Appraisal. Mr. Sapp then lied in front of Judge Lenski about this pool (**Columbia, SC Police Report # 160070189**), stating that there was no pool on this parcel.

Based on Mr. Sapp's actions, Mr. Sapp testimony breached The Ethics Rule of the Uniform Standards Of Professional Appraisal Practice.

CONCLUSION

Appellant's requested two Documents prove that the above cited testimony of Mr. Mark Sapp and Mr. Rick Jensen was inaccurate and very misleading. Appellant's requested two Documents prove that the purported appraisal of Mr. Mark Sapp breached numerous Rules of the Uniform Standards Of Professional Appraisal Practice. Therefore, Appellant's requested two Documents be allowed as Other Authorities in Appellant's Fourth Amended Initial Brief.

Respectively Submitted, January 04, 2017



Brett Gries, BBA, MBA, CPA Retired
680 Implement Road
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Appellant (pro se)

Mr. James Holly
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(803) 642-3628
Attorney for Respondent (Aiken County Assessor)

PROOF OF SERVICE – MOTION TO STAY

THE STATE OF SOUTH CAROLINA
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APPEAL FROM COLUMBIA COUNTY
Administrative Law Court

S. Phillip Lenski, Administrative Law Judge

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

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Brett Gries, Appellant.

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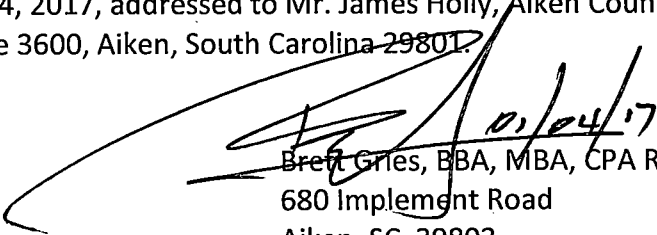
JAN 06 2017

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PROOF OF SERVICE

I certify that I have served the Motion To Include 2 Documents As Other Authorities, by Appellant on the Aiken County Attorney, by depositing a copy of it in the United States Mail, postage prepaid, on January 04, 2017, addressed to Mr. James Holly, Aiken County Attorney, 1930 University Parkway, Suite 3600, Aiken, South Carolina 29801.

January 04, 2017


Brett Gries, BBA, MBA, CPA Retired
680 Implement Road
Aiken, SC 29803
(815) 342-2628
Appellant (pro se)

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Brett Gries, BBA, MBA, CPA Retired
680 Implement Road
Aiken, SC 29803
January 04, 2017

The Honorable Jenny Abbott Kitchings
Clerk
South Carolina Court of Appeals
P.O. Box 11629
Columbia, SC 29211

RE: Brett Gries vs Aiken County Assessor
Appellate Case No. 2015-002637

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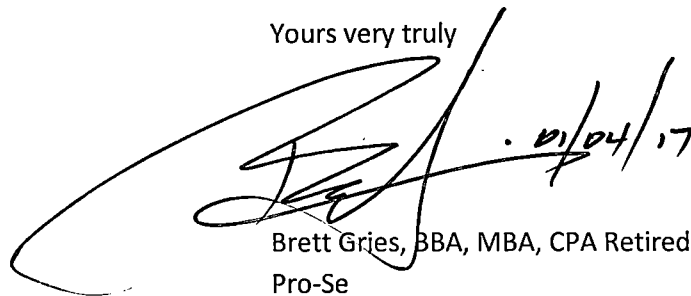
SC Court of Appeals

Dear Clerk Kitchings:

Please find enclosed for filing, one original and six copies of Appellants Motion To Include 2 Documents As Other Authorities, with the supporting Memorandum and one copy of the Certificate of Service on Respondent. Also enclosed is a check for the filing fee.

Thank you for your assistance on this relatively urgent matter.

Yours very truly



Brett Gries, BBA, MBA, CPA Retired
Pro-Se

Cc: Mr. James M. Holly
Attorney for Respondent

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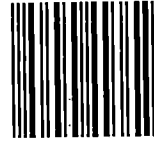
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Aiken, SC 29803



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SOUTH CAROLINA COURT OF APPEALS
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