

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.

FOURTH AMENDED INITIAL BRIEF

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SC Court of Appeals

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STATEMENT OF ISSUES ON APPEAL

ISSUE NUMBER ONE: During the Hearing on May 26, 2015 in front of Judge Lenski, Mr. Sapp did intentionally lie in front of Judge Lenski, and the evidence meets the requirements of Felony Perjury (**South Carolina Law, Section 16-9-10**). In doing so, Mr. Sapp Impeached his Testimony and his Work Product, including his Appraisal.

ISSUE NUMBER TWO: During the Hearing on May 26, 2015, Mr. Sapp and Mr. Jansen made certain statements about the Appraisal Process. Based on **South Carolina Law SECTION 12-60-450** and the **Uniform Standards Of Professional Appraisal Practice**, Mr. Sapp did NOT follow the Uniform Standards Of Professional Appraisal Practice in developing his purported Appraisal of 680 Implement Road, at December 31, 2013. Those flaws include the following;

FIRST, Lack of required Record Keeping

SECOND, Vacant Land is NOT an appropriate Comparable, to the Residential Equestrian

Property at 680 Implement Road

THIRD, The Assessor is NOT required to Appraise the whole parcel, when the only portion

protested was Land Market Value.

FOURTH, The Assessor had multiple errors in his use of the Marshall & Swift Cost Tables.

ISSUE NUMBER THREE: Mr. Sapp's purported Appraisal of the property at 680 Implement Road had a total of \$598,037, of which \$395,745 related to Improvements Market Value, and \$194,876 related to Land Market Value. As the taxpayer had previously agreed to the Appraised Market Value of all Improvements at 680 implement Road, the only issue protested was Land Market Value. While Mr. Sapp's purported appraisal indicated a Land Market Value of \$194,876, Mr. Sapp, for some unknown reason, increased the Assessed Land Market Value from \$194,876 to \$287,296, an unexplained increase of \$92,420.

ISSUE NUMBER FOUR: As I have expressed from day 1, my Property Tax Protest is for Land Market Value ONLY. I have accepted the Assessed Market Value for ALL Improvements. 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 collected, the Assessor's stance is incorrect.

STATEMENT OF THE CASE

The Nature of this action, is that the Appellant protested his 2013 Property Taxes, related to Land Market Value. The Appellant protested the Assessors December 31, 2013 Assessed Land

Market Value 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. Appellant's Protest is for Land Market Value 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 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 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 Uniform Standards Of Professional Appraisal Practice. 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 Lenski. Based on the evidence collected, Mr. Sapp did intentionally lie in front of Judge Lenski, and that the collected evidence meets the requirements of Felony Perjury (South Carolina Law, Section 16-9-10). As a result, Mr. Sapp Impeached his Testimony & Work Product, including his Appraisal, and all are now suspect.

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

ISSUE NUMBER ONE

During the Hearing on May 26, 2015 in front of Judge Lenski, Mr. Sapp did intentionally lie in front of Judge Lenski, and the evidence meets the requirements of Felony Perjury (South Carolina Law, Section 16-9-10). In doing so, Mr. Sapp Impeached his Testimony and his Work Product, including his Appraisal.

ISSUE NUMBER ONE - FACTS

During the Hearing in front of Judge Lenski, Mr. Sapp provided his Appraisal (ALC PETITIONERS EXHIBIT H) 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, which Mr. Sapp did NOT record on his Appraisal. Again, Mr. Sapp provided NO documentation in support of his 29 Specific Adjustments or these 21 (greater than \$5,000) Downward Adjustments he did NOT record on his Appraisal. (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 evidence, which includes the following;

FIRST, 2014 Property Card, with an effective date of December 31, 2013 (**ALC PETITIONERS EXHIBIT F, for 3042 Farmer Road**), shows a Gunite pool, built in 2006, with a Market Value of \$20,139. **IT SHOULD BE NOTED**, that this 2014 Property Card, was printed from the information in the Assessors System, which was confirmed by Mr. Sapp (**Transcript: Page 113 Line 08 through Line 11, AND Page 119 Lines 03 through 22**)

SECOND, Mr. Sapp's visited 3042 Farmer Road (Comparable #4) on 2014.02.06 (**ALC RESPONDENTS EXHIBIT 9**).

THIRD, When Mr. Sapp prepared his Appraisal, he accessed the Assessors System, to source and confirm information needed for his Appraisal (**Transcript: Page 113 Lines 08 through 16**), (**Transcript: Page 115 Line 24 through Page 116 Line 04**), (**Transcript: Page 118 Line 18 through Page 119 Line 25**)

FOURTH, Mr. Sapp's Testified at the Hearing in front of Judge Lenski, that "at the date of the sale of the property, there was no pool attached to that particular property" (**Transcript: Page 152 Line 3 through Page 153 Line 10**).

FIFTH: When you access the Assessors System and Parcel 205-00-06-005 (3042 Farmer Road), the SAME Assessors System used by Mr. Sapp to source and confirm information needed for his Appraisal, the Assessors System continues to show that a Gunite pool, built in 2006, with a Market Value of \$20,139, continues to be attached to this Parcel known as 3042 Farmer Road. This information can be accessed as follows;

- Website: <https://www.aikencountysc.gov/>
- Click-On ONLINE SERVICES
- Click-On LAND RECORDS
- Scroll down and Click-On "Yes, I accept the above statement"
- Click-On Search by Parcel Number

- In the Parcel Identification Number box, enter 205-00-06-005 and then Click-On "Search By Parcel ID"
- Click-On Parcel Number 205-00-06-005
- Scroll to the bottom of the page
- Under "Miscellaneous Improvement Information" under Building Type see "Pool, Gunite (SF)", under Year Built see "2006" and under Market Value see "\$20,139".

SIXTH: When you look at **South Carolina Law, Section 16-9-10**, it states as follows;

SECTION 16-9-10. Perjury and subomation of perjury.

SECTION 16-9-10 (A)(1): It is unlawful for a person to willfully give false, misleading, or incomplete testimony under oath in any court of record, judicial, administrative, or regulatory proceeding in this State.

SECTION 16-9-10 (B)(1): A person who violates the provisions of subsection (A)(1) is guilty of a felony and, upon conviction, must be fined in the discretion of the court or imprisoned not more than five years, or both.

SEVENTH: Thus, based on the above facts, all of which were presented at the Hearing in front of Judge Lenski, Mr. Sapp did intentionally lie in front of Judge Lenski, about the pool at 3042 Farmer Road, Parcel Number 205-00-06-005. Further, based on the provisions of South Carolina Law, Section 16-9-10, Mr. Sapp committed Felony Perjury.

ISSUE NUMBER ONE – ARGUMENT

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, breached 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 Assessors System to which Mr. Sapp had access. In accordance with Mr. Sapp's testimony (**Transcript: Page 118 Line 18 through Page 119 Line 25**), Mr. Sapp accessed Comparable #4's information in the Assessors 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 Assessors System which Mr. Sapp accessed, when Mr. Sapp was preparing his purported Appraisal. Mr. Sapp then intentionally lied in front of Judge Lenski about this pool, stating that there was no pool on this parcel.

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

ISSUE NUMBER ONE - REQUEST OF THE COURT

Based on Mr. Sapp's actions, and the evidence collected, Mr. Sapp did intentionally lie in front of Judge Lenski, and that the evidence collected meets the requirements of Felony Perjury (**South Carolina Law, Section 16-9-10**). As such, Mr. Sapp Impeached his Testimony & Work Product, including his Appraisal. Further, Mr. Sapp impeached the credibility and correctness of his 29 Specific Adjustments (**ACL PETITIONERS EXHIBIT H**), and the 21 (greater than \$5,000) Downward Adjustments that Mr. Sapp did NOT record on his Appraisal. Thus, 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 (**ACL PETITIONERS EXHIBIT H**)

AND the 21 (greater than \$5,000) Downward Adjustments (see NOTE following), 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.

NOTE: The 21 greater than \$5,000 Downward Adjustments include the following;

Comparable #1:

Framing/Siding \$17,847 Downward Adj.

ALC PETITIONERS EXHIBIT M Line 81, Column J

Living Area Square Footage \$11,133 Downward Adj.

Mr. Sapp's Gross Living Area, Market Value per Sq. Ft. used, AFTER adjustments for Room Count, Garage/Carport and Porch/Patio/Deck = \$89.50/sq. ft.

ALC PETITIONERS EXHIBIT H Line 17, Column B, Less Line 17, Column C = 483 sq. ft.

Line 17, Column D = \$43,226/483 sq. ft. = \$89.50/sq. ft.

680 Implement Road's Market Value per Sq. Ft. AFTER adjustments for

Bath's/Plumbing Fixtures, Porch/Patio/Deck, and Garage/Carport = \$66.44/sq. ft.

ALC PETITIONERS EXHIBIT M Line 98, Column E = \$285,236

Less: Line 127, Column E (Plumbing Fixtures) = - 27,824

Less: Line 117, Column E (Porch) = - 21,020

Less: Line 125, Column E (Attached Garage) = - 18,588

Sum \$217,804

Total Area 3,278 Sq. Ft.

Remainder Market Value per Square foot \$66.44

Stables/Barns \$23,754 Downward Adj.

ALC PETITIONERS EXHIBIT M Line 48, Column J

Miscellaneous \$6,261 Downward Adj.

ALC PETITIONERS EXHIBIT M Line 54, Column J

Comparable #2:

Stables/Barns \$48,650 Downward Adj.

ALC PETITIONERS EXHIBIT N Line 48, Column J

Comparable #3:

Hardwood Flooring \$7,303 Downward Adj.

ALC PETITIONERS EXHIBIT O Line 76, Column J
Framing/Siding \$18,207 Downward Adj.

ALC PETITIONERS EXHIBIT O Line 81, Column J
Living Area Square Footage \$24,110 Downward Adj.

Mr. Sapp's Gross Living Area, Market Value per Sq. Ft. used, AFTER adjustments for
Room Count, Garage/Carport and Porch/Patio/Deck = \$89.50/sq. ft.

ALC PETITIONERS EXHIBIT H Line 17, Column B, Less Line 17, Column G = 1,046 sq.
ft.

Line 17, Column H = \$93,611/1,046 sq. ft. = \$89.50/sq. ft.

680 Implement Road's Market Value per Sq. Ft. AFTER adjustments for
Bath's/Plumbing Fixtures, Porch/Patio/Deck, and Garage/Carport = \$66.44/sq.ft.

ALC PETITIONERS EXHIBIT O Line 98, Column E = \$285,236

Less: Line 127, Column E (Plumbing Fixtures) = - 27,824

Less: Line 117, Column E (Porch) = - 21,020

Less: Line 125, Column E (Attached Garage) = - 18,588

Sum \$217,804

Total Area 3,278 Sq. Ft.

Remainder Market Value per Square foot \$66.44

Stables/Barns \$63,879 Downward Adj.

ALC PETITIONERS EXHIBIT O Line 48, Column J

Other Outbuildings \$6,780 Downward Adj.

ALC PETITIONERS EXHIBIT O Line 51, Column J

Comparable #4:

Hardwood Flooring \$34,020 Downward Adj.

ALC PETITIONERS EXHIBIT P Line 76, Column J

Framing/Siding \$45,362 Downward Adj.

ALC PETITIONERS EXHIBIT P Line 81, Column J

Age \$52,500 Downward Adj.

ALC PETITIONERS EXHIBIT P Mr. Sapp Market Value after Adj's = Line 43, Column G

ALC PETITIONERS EXHIBIT P 680 Implement Road Market Value = Line 40, Column D

Stables/Barns \$11,422 Downward Adj.

ALC PETITIONERS EXHIBIT P Line 48, Column J

Other Outbuildings \$7,493 Downward Adj.

ALC PETITIONERS EXHIBIT P Line 51, Column J

Miscellaneous \$19,344 Downward Adj.

ALC PETITIONERS EXHIBIT P Line 54, Column J

Comparable #5:

Framing/Siding \$23,044 Downward Adj.

ALC PETITIONERS EXHIBIT Q Line 81, Column J

Living Area Square Footage \$21,851 Downward Adj.

Mr. Sapp's Gross Living Area, Market Value per Sq. Ft. used, AFTER adjustments for

Room Count, Garage/Carport and Porch/Patio/Deck = \$89.50/sq. ft.

ALC PETITIONERS EXHIBIT H Line 17, Column B, Less Line 17, Column K = 948 sq. ft.

Line 17, Column H = \$84,836/948 sq. ft. = \$89.50/sq. ft.

680 Implement Road's Market Value per Sq. Ft. AFTER adjustments for

Bath's/Plumbing Fixtures, Porch/Patio/Deck, and Garage/Carport = \$66.44/sq.ft.

ALC PETITIONERS EXHIBIT Q Line 98, Column E = \$285,236

Less: Line 127, Column E (Plumbing Fixtures) = - 27,824

Less: Line 117, Column E (Porch) = - 21,020

Less: Line 125, Column E (Attached Garage) = - 18,588

Sum \$217,804

Total Area 3,278 Sq. Ft.

Remainder Market Value per Square foot \$66.44

Age \$13,500 Downward Adj.

ALC PETITIONERS EXHIBIT Q Mr. Sapp Market Value after Adj's = Line 43, Column G

ALC PETITIONERS EXHIBIT Q 680 Implement Road Market Value = Line 40, Column D

Stables/Barns \$21,545 Downward Adj.

ALC PETITIONERS EXHIBIT Q Line 48, Column J

Other Outbuildings \$6,300 Downward Adj.

ALC PETITIONERS EXHIBIT Q Line 51, Column J

ISSUE NUMBER TWO

During the Hearing on May 26, 2015, Mr. Sapp and Mr. Jansen made certain statements about the Appraisal Process. Based on **South Carolina Law SECTION 12-60-450** and the **Uniform Standards Of Professional Appraisal Practice**, Mr. Sapp did NOT follow the **Uniform Standards Of Professional Appraisal Practice** in developing his purported Appraisal of 680 Implement Road, at December 31, 2013. Those flaws include the following;

FIRST, Lack of required Record Keeping

SECOND, Vacant Land is NOT an appropriate Comparable, to the Residential Equestrian Property at 680 Implement Road

THIRD, The Assessor is NOT required to Appraise the whole parcel, when the only portion protested was Land Market Value.

FOURTH, Multiple errors in the use of the Marshall & Swift Cost Tables

ISSUE NUMBER TWO - FACTS

FIRST: LACK OF REQUIRED RECORD KEEPING. Numerous times, including Transcript: Page 121 Lines 02 through 10, I asked Mr. Sapp about his documentation in support of the 29 adjustments, he made on his purported Appraisal of the Residential Equestrian Parcel at 680 Implement Road. His response to each such request, including Transcript: Page 121 Lines 02 through 10, was that he had NO such documentation. 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, to which SC.GOV.LLR has a direct link.

In regards to Record Keeping, the Uniform Standards Of Professional Appraisal Practice state as follows (Record Keeping under Ethics Rule) "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 all other applicable Standards, or references to the location(s) of such other documentation."

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**, to which SC.GOV.LLR has a direct link.

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

THIRD: THE ASSESSOR IS NOT REQUIRED TO APPRAISE THE WHOLE PARCEL, WHEN THE ONLY PORTION PROTESTED WAS LAND MARKET 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 Market 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.

In regards to this issue, there is NO 12.60.25.10. 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.

FOURTH: MULTIPLE ERRORS IN THE USE OF THE MARSHALL & SWIFT COST TABLES. Mr. Sapp, on numerous occasions, including **Transcript: Page 120 Lines 01 through 09**, has claimed that his 24 Improvements Adjustments were all based on the Marshall & Swift Cost Tables, AND that he used these Cost Tables in a proper manner.

When you compare Mr. Sapp's end results, you end up with many questions. For instance, the Market Value per Square Foot for the residence at 680 Implement Road is \$87.02 which is \$285,236 Residence Market Value/3,278 Sq. Ft. (ALC PETITIONERS EXHIBIT F). When you look at Mr. Sapp's Comparable Properties, their Market Value per Square Foot AFTER Mr. Sapp's adjustments are \$98.02/sq. ft., \$99.77/sq. ft., \$118.21/sq. ft. & \$99.98/sq. ft., calculated as follows;

Comparable #1: 301 Boyd Pond Road

Property Card Market Value @ 12.31.2013	\$243,744
ALC PETITIONERS EXHIBIT F, Building ID: 2, Market	
Mr. Sapp's Appraisal Residence Adjustments (4)	\$77,556
ALC PETITIONERS EXHIBIT H, Column D, Sum of Lines 16, 17, 18 & 19	
Mr. Sapp's Market Value	\$321,310
ALC PETITIONERS EXHIBIT M, Column G, Line 43	
680 implement Road Square Feet	3,278
Mr. Sapp's Market Value Per Square Foot	\$98.02/sq. ft.
ALC PETITIONERS EXHIBIT M, Column H, Line 45	
Mr. Sapp's Over Valued Amount vs \$285,236	\$36,074
ALC PETITIONERS EXHIBIT M, Column J, Line 45	

Comparable #3: 484 Coleman Bridge Road

Property Card Market Value @ 12.31.2013	\$207,606
ALC PETITIONERS EXHIBIT F, Building ID: 2, Market	
Mr. Sapp's Appraisal Residence Adjustments (4)	\$119,451
ALC PETITIONERS EXHIBIT H, Column H, Sum of Lines 16, 17, 18 & 19	
Mr. Sapp's Market Value	\$327,057
ALC PETITIONERS EXHIBIT O, Column G, Line 43	
680 implement Road Square Feet	3,278
Mr. Sapp's Market Value Per Square Foot	\$99.77/sq. ft.
ALC PETITIONERS EXHIBIT O, Column H, Line 45	
Mr. Sapp's Over Valued Amount vs \$285,236	\$41,821
ALC PETITIONERS EXHIBIT O, Column J, Line 45	

Comparable #4: 3042 Farmer Road

Property Card Market Value @ 12.31.2013	\$352,255
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ALC PETITIONERS EXHIBIT F , Building ID: 60599, Market	
Mr. Sapp's Appraisal Residence Adjustments (5)	\$35,233
ALC PETITIONERS EXHIBIT H , Column J, Sum of Lines 14, 16, 17, 18 & 19	
Mr. Sapp's Market Value	\$387,488
ALC PETITIONERS EXHIBIT P , Column G, Line 43	
680 implement Road Square Feet	3,278
Mr. Sapp's Market Value Per Square Foot	\$118.21/sq. ft.
ALC PETITIONERS EXHIBIT P , Column H, Line 45	
Mr. Sapp's Over Valued Amount vs \$285,236	\$102,252
ALC PETITIONERS EXHIBIT P , Column J, Line 45	

Comparable #5: 1874 Joyner Pond Road

Property Card Market Value @ 12.31.2013	\$210,556
ALC PETITIONERS EXHIBIT F , Building ID: 1, Market	
Mr. Sapp's Appraisal Residence Adjustments (5)	\$117,176
ALC PETITIONERS EXHIBIT H , Column L, Sum of Lines 14, 16, 17, 18 & 19	
Mr. Sapp's Market Value	\$327,732
ALC PETITIONERS EXHIBIT Q , Column G, Line 43	
680 implement Road Square Feet	3,278
Mr. Sapp's Market Value Per Square Foot	\$99.98/sq. ft.
ALC PETITIONERS EXHIBIT Q , Column H, Line 45	
Mr. Sapp's Over Valued Amount vs \$285,236	\$42,496
ALC PETITIONERS EXHIBIT Q , Column J, Line 45	

We have the same situation when it comes to Barns/Stables. Again, the Market Value per Square Foot for the barn at 680 Implement Road is \$20.59 which is \$24,710 Barn/Stable Market Value/1,200 Sq. Ft. (**ALC PETITIONERS EXHIBIT F**). When you look at Mr. Sapp's Comparable Properties, their Market Value per Square Foot AFTER Mr. Sapp's adjustments are \$40.38/sq. ft., \$61.13/sq. ft., \$73.82/sq. ft., \$30.11/sq. ft. & \$38.54/sq. ft., calculated as follows;

Comparable #1: 301 Boyd Pond Road

Property Card Market Value @ 12.31.2013	\$48,464
ALC PETITIONERS EXHIBIT F , Building ID: 1, Market	
Mr. Sapp's Appraisal Stable/Barn Adjustments	NONE

ALC PETITIONERS EXHIBIT H, Column D, Lines 20
 Mr. Sapp's Market Value \$48,464
ALC PETITIONERS EXHIBIT M, Column G, Line 48
 680 Implement Road Square Feet 1,200
 Mr. Sapp's Market Value Per Square Foot \$40.38/sq. ft.
 Mr. Sapp's Over Valued Amount \$23,754
ALC PETITIONERS EXHIBIT M, Column J, Line 48

Comparable #2: 217 Boyd Pond Road

Property Card Market Value @ 12.31.2013 \$73,360
ALC PETITIONERS EXHIBIT F, Building ID: 2, Market
 Mr. Sapp's Appraisal Stable/Barn Adjustments NONE
ALC PETITIONERS EXHIBIT H, Column F, Lines 20
 Mr. Sapp's Market Value \$73,360
ALC PETITIONERS EXHIBIT N, Column G, Line 48
 680 implement Road Square Feet 1,200
 Mr. Sapp's Market Value Per Square Foot \$61.13/sq. ft.
 Mr. Sapp's Over Valued Amount \$48,650
ALC PETITIONERS EXHIBIT N, Column J, Line 48

Comparable #3: 484 Coleman Bridge Road

Property Card Market Value @ 12.31.2013 \$128,589
ALC PETITIONERS EXHIBIT F, Building ID: 1, Market
 Mr. Sapp's Appraisal Stable/Barn Adjustments (1) -\$40,000
ALC PETITIONERS EXHIBIT H, Column H, Lines 20
 Mr. Sapp's Market Value \$88,589
ALC PETITIONERS EXHIBIT O, Column G, Line 48
 680 implement Road Square Feet 1,200
 Mr. Sapp's Market Value Per Square Foot \$73.82/sq. ft.
 Mr. Sapp's Over Valued Amount \$63,879
ALC PETITIONERS EXHIBIT O, Column J, Line 48

Comparable #4: 3042 Farmer Road

Property Card Market Value @ 12.31.2013 \$36,132
ALC PETITIONERS EXHIBIT F, Building ID: 2, Market
 Mr. Sapp's Appraisal Stable/Barn Adjustments NONE
ALC PETITIONERS EXHIBIT H, Column J, Lines 20
 Mr. Sapp's Market Value \$36,132

ALC PETITIONERS EXHIBIT P , Column G, Line 48		
680 implement Road Square Feet	1,200	
Mr. Sapp's Market Value Per Square Foot		\$30.11/sq. ft.
Mr. Sapp's Over Valued Amount		\$11,422
ALC PETITIONERS EXHIBIT P , Column J, Line 48		

Comparable #5: 1874 Joyner Pond Road

Property Card Market Value @ 12.31.2013	\$48,755	
ALC PETITIONERS EXHIBIT F , Building ID: 2, Market		
Mr. Sapp's Appraisal Stable/Barn Adjustments (1)	-\$2,500	
ALC PETITIONERS EXHIBIT H , Column L, Lines 20		
Mr. Sapp's Market Value	\$46,255	
ALC PETITIONERS EXHIBIT Q , Column G, Line 48		
680 implement Road Square Feet	1,200	
Mr. Sapp's Market Value Per Square Foot		\$38.54/sq. ft.
Mr. Sapp's Over Valued Amount		\$21,545
ALC PETITIONERS EXHIBIT Q , Column J, Line 48		

ISSUE NUMBER TWO - ARGUMENT

Mr. Sapp's purported Appraisal of 680 Implement Road was NOT prepared in accordance with the **Uniform Standards Of Professional Appraisal Practice**.

Numerous times, including **Transcript: Page 121 Lines 2 through 10**, Mr. Sapp confirmed his lack of documentation in support of his 29 adjustments. This lack of documentation by Mr. Sapp, breaches the Record Keeping provision (**under Ethics Rule**) of the **Uniform Standards Of Professional Appraisal Practice**, which states as follows "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 all other applicable Standards, or references to the location(s) of such other documentation." Based on Mr. Sapp's testimony, his workfile contained NO documentation in support of his 29 adjustments.

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** state 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) OR State of South Carolina Law, SECTION 31-6-30**.

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 Market 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 Market Value ONLY, Mr. Sapp has NO legal support to justify appraising the Whole Parcel, as opposed to the Land Market Value ONLY, which the Taxpayer specifically protested.

The objective of an Appraisal is to form an opinion of market value (Uniform Standards Of Professional Appraisal Practice, Definition of Market Value). In accordance with Article 25, South Carolina Real Property Valuation Reform Act-SECTION 12-37-3140, for an ATI sale in a given year, its assessed Market Value at December 31 of that year, is to reflect its true and correct Market Value at that date, which fact was confirmed by Mr. Sapp in his testimony (Transcript: Page 108 Line 21 through Page 110 Line 03). Thus, when reviewing the reasonableness of Mr. Sapp's 24 improvements adjustments, which Mr. Sapp claims were based on Marshall & Swift Cost Tables (Transcript: Page 120 Lines 01 through 09), it is appropriate to start with the December 31, 2013 assessed Market Value on the Property Cards (ALC PETITIONERS EXHIBIT F). When reviewing the reasonableness of Mr. Sapp's adjustments to his Comparable Properties Residences and his adjustments to his Comparable Properties Barns/Stables, we have some huge disparities as follows;

Comparable	Per Mr. Sapp Market Value Per Sq. Ft.	680 Implement Road Market Value Per Sq. Ft.	Mr. Sapp Over Value Total
Number 1 Residence	\$98.02/sq. ft.	\$87.02/sq. ft.	\$36,074
Number 3 Residence	\$99.77/sq. ft.	\$87.02/sq. ft.	\$41,821
Number 4 Residence	\$118.21/sq. ft.	\$87.02/sq. ft.	\$102,252
Number 5 Residence	\$99.98/sq. ft.	\$87.02/sq. ft.	\$42,496
Number 1 Barn	\$40.38/sq. ft.	\$20.59/sq. ft.	\$23,754
Number 2 Barn	\$61.13/sq. ft.	\$20.59/sq. ft.	\$48,650
Number 3 Barn	\$73.82/sq. ft.	\$20.59/sq. ft.	\$63,879
Number 5 Barn	\$38.54/sq. ft.	\$20.59/sq. ft.	\$21,545

When you see over valued amounts like these, which range from being overvalued by 13% to being overvalued by 258%, you must question whether Mr. Sapp used the appropriate Marshall & Swift Cost Tables to determine the amount of his 24 Improvements adjustments. And as Mr. Sapp has provided NO documentation to support these Adjustments, his adjustments are NOT in accordance with the Record Keeping provisions of the Uniform Standards Of Professional Appraisal Practice.

ISSUE NUMBER TWO – REQUEST OF THE COURT

Based on the evidence presented, confirm that Mr. Sapp's Appraisal of 680 Implement Road was NOT prepared in accordance with the Uniform Standards Of Professional Appraisal Practice, and that said Appraisal is Disallowed.

Further, confirm that the Correct Market Value of the Land at 680 Implement Road, is the amount the Appellant requested at the ALC Hearing, which was \$161,961 calculated as follows;

Claimed Market Land Value of \$10,041 per ACRE, is derived as follows;

- | | |
|---|--------------------------|
| Purchase Price April 3, 2013 | \$10,183 per Acre |
| Purchase Price | \$475,000 |
| Improvements Assessed Value at 12.31.2013 | \$310,741 |
| Remainder | \$164,289 |
| Acres | 16.13 |
| Purchase Price Per Acre | \$10,183 |

- | | |
|---|-------------------------|
| Average Assessed Value of Nine Comparable 2013 Residential Equestrian Parcel, ATI Sales | \$9,899 per Acre |
|---|-------------------------|

ALC PETITIONERS EXHIBIT E, Column M, Line 39

AVERAGE OF THESE TWO NUMBERS (\$10,183 & \$9,899) \$10,041 per Acre

LAND MARKET VALUE 16.13 Acres X \$10,041 per acre \$161,961

ISSUE NUMBER THREE

Mr. Sapp's purported Appraisal of the property at 680 Implement Road had a total of \$598,037, of which \$395,745 related to Improvements Market Value and \$194,876 related to Land Market Value. As the taxpayer had previously agreed to the Appraised Market Value of all Improvements at 680 implement Road, the only issue protested was Land Market Value. While Mr. Sapp's purported appraisal indicated a Land Market Value of \$194,876, Mr. Sapp, for some unknown reason, increased the Assessed Land Market Value from \$194,876 to \$287,296, an unexplained increase of \$92,420.

ISSUE NUMBER THREE – FACTS

A summary of Mr. Sapp's purported Appraisal is as follows;

Average Land Market Value	Average Improvements Market Value	Average Total Market Value
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ALC PETITIONERS EXHIBIT I

Column P, Line 11	\$143,476	
Column P, Line 8		\$475,451
Remainder (\$475,451-\$143,476)	\$331,975	

ALC PETITIONERS EXHIBIT H

Average Location Adjustments		
Line 9	\$2,000	\$2,000
Average Site Adjustments		
Line 10	\$49,400	\$49,400
Average Age Adjustments		
Line 14	\$13,200	\$13,200
Average Room Count Adjustments		
Line 16	\$6,500	\$6,500

Average Gross Living Area Adjustments			
Line 17	\$35,098		\$35,098
Average Garage/Carport Adjustments			
Line 18	\$17,472		\$17,472
Average Porch/Patio/Deck Adjustments			
Line 19	\$0		\$0
Average Stable Adjustments			
Line 20	-\$8,500		-\$8,500
TOTAL Market Value at 12.31.2016 INCLUDING Mark Sapp			
Adjustments	\$194,876	\$395,745	\$590,621
Assessed Market Value			
By Mark Sapp	\$287,296	\$310,741	\$598,037

ISSUE NUMBER THREE - ARGUMENT

The objective of an Appraisal is to form an opinion of market value (Uniform Standards Of Professional Appraisal Practice, Definition of Market Value). In accordance with Article 25, South Carolina Real Property Valuation Reform Act SECTION 12-37-3140, for an ATI sale in a given year, its assessed Market Value at December 31 of that year, is to reflect its true and correct Market Value at that date, which fact was confirmed by Mr. Sapp in his testimony (Transcript: Page 108 Line 21 through Page 110 Line 03). Thus, when reviewing the reasonableness of Mr. Sapp's Land Market Value, it is appropriate to start with the December 31, 2013 assessed Market Value on the 2014 Property Cards (ALC PETITIONERS EXHIBIT F). Based on the facts, when reviewing the reasonableness of Mr. Sapp's Land Market Value of \$287,286, you have an unaccounted-for difference of \$92,420.

Based on the Market Value information in the 2014 Property Cards and Mr. Sapp's 29 adjustments, the answer is very simple. Mr. Sapp took \$92,420 of his Improvements Market

Value Adjustments and assigned them to Land Market Value, increasing the Land Market Value from Mr. Sapp's determined Market Value of \$194,876, to an unsupported inflated Market Value of \$287,286.

ISSUE NUMBER THREE – REQUEST OF THE COURT

Based on the evidence presented, confirm that Mr. Sapp's reported Appraised Market Value of Land at \$287,296 is overstated by an amount greater than \$92,000, and based on this confirmation, find that Mr. Sapp's Appraisal has **Fatal Errors**, and confirm that the Correct Market Value of the Land at 680 Implement Road, is the amount the Appellant requested at the ALC Hearing, which was \$161,961, calculated as follows;

Claimed Market Land Value of \$10,041 per ACRE, is derived as follows;

- | | | |
|---|-----------|--------------------------|
| Purchase Price April 3, 2013 | | \$10,183 per Acre |
| Purchase Price | \$475,000 | |
| Improvements Assessed Value at 12.31.2013 | \$310,741 | |
| Remainder | \$164,289 | |
| Acres | 16.13 | |
| Purchase Price Per Acre | \$10,183 | |

- | | | |
|---|--|-------------------------|
| Average Assessed Value of Nine Comparable 2013 Residential Equestrian Parcel, ATI Sales | | \$9,899 per Acre |
|---|--|-------------------------|

ALC PETITIONERS EXHIBIT E, Column M, Line 39

AVERAGE OF THESE TWO NUMBERS (\$10,183 & \$9,899) \$10,041 per Acre

LAND MARKET VALUE 16.13 Acres X \$10,041 per acre \$161,961

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 FOUR

As I have expressed from day 1, my Property Tax Protest is for Land Market Value ONLY. I have accepted the Assessed Market Value for ALL Improvements. 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.

ISSUE NUMBER FOUR – FACTS

Title 12 – Taxation states as follows per SECTION 12-60-450;

SECTION 12-60-450. Appeal of proposed assessment, contents of written protest.

(B) The written protest must contain:

(4) If relevant, the nature and kind of tax in dispute

TAXPAYERS PROTEST/APPEAL: Property Tax for Land Market Value ONLY

The Land Market Value ONLY for Mr. Sapp's 5 Comparable Properties is calculated as follows, using the following sources

ALC PETITIONERS EXHIBIT F for Parcel #, Location and Land Assessed Market Value

ALC PETITIONERS EXHIBIT H for Sale Date and Location Adjustment

ALC RESPONDENTS EXHIBIT 17 for the Format

<u>Parcel#</u>	<u>Location</u>	<u>Sale Date</u>	<u>Land Assessed Mkt Value</u>	<u>Land Acres</u>	<u>Land Assessed Market Value Per Acre</u>
073-07-02-001	301 Boyd Pond Rd	03/22/2013	219,840	18.32	12,000
073-06-01-014	217 Boyd Pond Rd	05/21/2013	119,850	7.99	15,000

188-00-12-009	484 Coleman Bridge	06/21/2013	226,800	12.96	17,500
205-00-06-005	3042 Farmer Rd	11/20/2013	92,550	17.17	5,390
	Location Adjustment		5,000		291
191-00-09-029	1874 Joyner Pond Rd	10/10/2013	58,338	15.09	3,866
	Location Adjustment		5,000		331
TOTAL			727,378	71.53	
Average Assessed Market Value Per Acre			(\$727,378/71.53 acres)		10,169
Taxpayers Acres					16.13
Land Market Value					\$164,026

ISSUE NUMBER FOUR – ARGUMENT

As Appellant/Taxpayer has stated from the beginning, Appellant/Taxpayer is protesting Land Market Value ONLY. Appellant/Taxpayer has accepted the assessed Market Value for all Improvements, of \$309,946 for Total Building Market Value and \$795 for Total Misc. Market Value, which totals \$310,741 (ALC PETITIONERS EXHIBIT F). Judge Lenski fully understood this fact. This understanding is evidenced, based on his question during my Cross Examination of Mr. Sapp, which was “Before we go any further, are you objecting to the valuation of the building and miscellaneous property items? I thought the issue was just about the land” (Transcript: Page 125 Lines 16 through 19).

In accordance with Title 12 – Taxation, SECTION 12-60-450, Appellant/Taxpayer’s protest of Land Market Value ONLY has met the requirements of SECTION 12-60-450. SECTION 12-60-450 (4) states as follows;

“If relevant, the nature and kind of tax in dispute”

Appellant/Taxpayer has protested Land Market Value ONLY, and has reiterated this fact at each level of this process. In front of Judge Lenski, Appellant/Taxpayer stated that “on the 680 Implement Road’s 2014 property card, \$22,000 market value per acre on Page two is the one

and only item I am protesting. Okay. I'm not protesting acreage, I'm not protesting buildings, I'm not protesting barn, residence, other (Transcript: Page 09 Lines 14 through 20).

Thus, based on Title 12 – Taxation, SECTION 12-60-450 and Appellant/Taxpayers continued declaration that Appellant/Taxpayer is protesting Land Market Value ONLY, Mr. Sapp's Appraisal should have been limited to Land Market Value ONLY, which Mr. Sapp did NOT do.

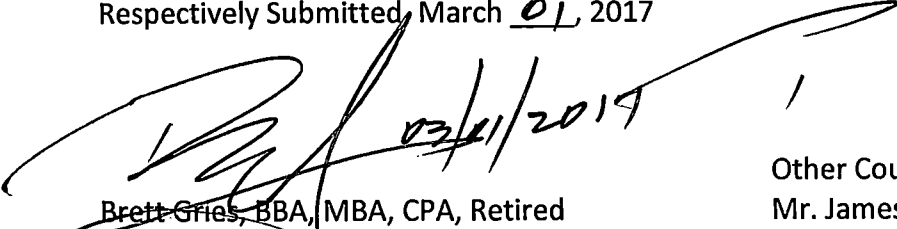
ISSUE NUMBER FOUR – REQUEST OF THE COURT

Based on the evidence presented, 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 ONLY.

Further, confirm that Mr. Sapp's Appraisal should have been on Land Market Value ONLY, using his 5 Comparable Residential Equestrian Properties, which were all 2013 ATI Sales, and that the correct Land Market Value is \$164,026, as calculated above.

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 01, 2017


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