

THE STATE OF SOUTH CAROLINA  
IN THE COURT OF APPEALS  
APPEAL FROM THE ADMINISTRATIVE LAW COURT

John D. McLeod, Administrative Law Judge

ALC Case No. 11-ALJ-17-0299-CC

Appellate Case No. 2013-002550

Tilbros, Inc., ..... Respondent,

vs.

Cherokee County Assessor's Office ..... Appellant.

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**FINAL REPLY BRIEF OF APPELLANT**

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**I. Reply to Respondents arguments that the valuation of the property by the Administrative Law Judge was not erroneous and was not an abuse of discretion.**

It is true the standard of review is substantial evidence as argued by Respondent. However, substantial evidence is not a mere scintilla of evidence, but evidence which, considering the record as a whole, would allow reasonable minds to reach the conclusion the agency reached. *Grayson v. Carter Rhoad Furniture*, 317 SC 306,454 SE 2d 320 (1995). In the present case, Appellant sets forth several reasons why the valuation by the Administrative Law Judge was wrong. Appellant stands by the reasons set forth in its brief. However, to be clear, Appellant does assert that there is not substantial evidence in the record to uphold the finding of the Administrative Law Judge. In the present case the subject property was purchased for Three Million and No/100 (\$3,000,000.00) Dollars on May 8, 2008. The Respondent's expert would have the Court believe the property decreased in value by Two Million Three Hundred Two Thousand and No/100 (\$2,302,000.00) Dollars in those few months. This assertion is so outlandish as to not be believed by reasonable minds. While it is true the Administrative Law Judge does not have to accept the opinion of a particular expert, the Administrative Law Judge, as finder of fact, must have a rationale basis for values he ultimately determines. The Appellant asserts that it was error for the Administrative Law Judge to reject Respondent's expert opinion and then proceed to re-write his report. Clearly, there is not substantial evidence in the record to uphold the value placed upon the property by the Administrative Law Judge.

**II. Reply to Respondent's Argument the Administrative Law Judge did not commit an error by determining value as of the applicable date.**

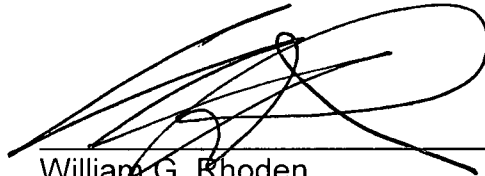
The Respondent challenges Appellant's interpretation of *Cloyd v. Mabry*, 295 SC 86 367 SE 2d 171 (Ct. App. 1988). The presumption of correctness is still good law and has

never been overruled. In *Cloyd* the Court states that normally a taxpayer could overcome the presumption of correctness by proving actual [true] value. Appellant asserts that Respondent did not prove true value. The rejection of Respondent's value by the Administrative Law Judge is the law of the case and is not appealed or challenged by Respondent. The Court in *Cloyd* states that a taxpayer could still overcome the presumption of correctness by other evidence that the taxing authority's valuation was incorrect. In this case Respondent presented no such other evidence. The Respondent simply tried to prove true value and that value was rejected.

The Appellant stands by its brief in regard to Respondent's other arguments.

### CONCLUSION

This Court should reverse the final Order of the Administrative Law Court and value the property at One Million Eight Hundred Seventy Six and No/100 (\$1,876,000.00) Dollars.



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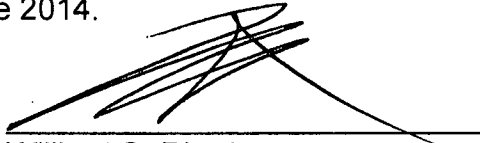
vs

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**CERTIFICATE OF COUNSEL**

The undersigned certifies that the Final Brief and The Final Reply Brief  
complies with Rule 211(b), SCACR.

Dated this 25th day of June 2014.



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