

STATE OF NORTH CAROLINA  
COUNTY OF WAKE

BEFORE THE PROPERTY TAX COMMISSION  
SITTING AS THE STATE BOARD OF  
EQUALIZATION AND REVIEW

IN THE MATTER OF THE APPEAL OF:

**JOSEPH CHRISTIAN,**  
Appellant,

**20 PTC 0475**

**ORDER OF DISMISSAL**

From the decision of the Wake County  
Board of Equalization and Review

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This matter came on for hearing before the North Carolina Property Tax Commission (“Commission”), sitting as the State Board of Equalization and Review, via Webex on Wednesday, January 12, 2022, pursuant to the Appellant’s appeal from the decision of the Wake County Board of Equalization and Review (“Board”).

Chairman Robert C. Hunter presided over the hearing, with Vice Chairman Terry L. Wheeler and Commission Members Alexander A. Guess and June W. Michaux participating.

Senior Deputy County Attorney Kenneth R. Murphy, III, appeared at the hearing on behalf of Wake County. The Appellant did not appear, nor did counsel appear on the Appellant’s behalf.

**FROM ALL DOCUMENTS OF RECORD, THE COMMISSION MAKES THE FOLLOWING FINDINGS OF FACT:**

1. On December 21, 2021, the Commission mailed notice to the Appellant of the time, date, location, manner, and purpose of this hearing.
2. The Commission did not receive a request, either by or on behalf of the Appellant, to continue this matter, and no such continuation was granted.
3. The Appellant did not appear at the time and date scheduled for this hearing, nor did the Appellant’s attorney so appear.
4. As of the date of this hearing, the Commission secretary has not received any copy of a pre-hearing order in this matter, and the Appellant has provided no evidence that a copy or copies of a pre-hearing order was or were forwarded to the Commission secretary. Accordingly, we find that no copies of a pre-hearing order have been forwarded to the Commission secretary.

**BASED UPON THE FOREGOING FINDINGS OF FACT, THE PROPERTY TAX COMMISSION CONCLUDES AS A MATTER OF LAW:**

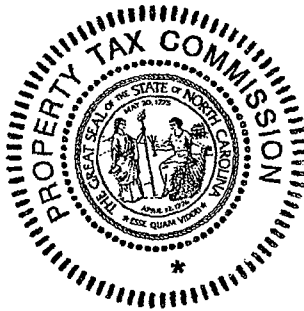
1. 17 NCAC 11 .0217(b) provides in pertinent part that “If no continuance is requested or granted, the failure of the Appellant or his attorney to appear at the scheduled time and date for hearing shall be grounds for dismissal of Appellant’s appeal.” Neither the Appellant nor the Appellant’s attorney appeared at the scheduled time and date for this hearing, and no

continuance of the hearing was requested or granted. The appeal is therefore subject to dismissal for the Appellant's failure to appear at the scheduled hearing.

2. In addition, 17 NCAC 11 .0214 provides in pertinent part that "Parties shall enter into a pre-hearing order before the appeal is set for hearing... The appellant shall forward six copies of the executed order to the secretary at least 10 days prior to the date of hearing." The Appellant has not forwarded six copies of an executed pre-hearing order to the Commission secretary. The appeal is therefore also subject to dismissal for failure to comply with Commission rules.

**WHEREFORE**, the Commission orders that this appeal should be, and is hereby, dismissed.

NORTH CAROLINA PROPERTY TAX COMMISSION



  
Robert C. Hunter, Chairman

Vice Chairman Wheeler and Commission Members  
Guess and Michaux concur.

ATTEST:



Stephen W. Pelfrey, Commission Secretary

Date Entered: 2.16.2022