



## STATEMENT OF CASE

The properties subject to this appeal are the Appellant's nine manufactured homes located on leased land in Lenoir County, North Carolina. Effective January 1, 2005, Lenoir County assessed the subject manufactured homes at a total value of \$506,584. At the hearing, the Appellant contended that the total true value of his manufactured homes collectively was \$121,467 as of January 1, 2005. The Appellant further contended that the subject manufactured homes were being appraised by Lenoir County as real property.

At the hearing, Lenoir County contended that the subject manufactured homes were valued equitably in accordance with the County's valuation of similarly situated manufactured homes. The County further contended based on its analysis of the information provided by the Appellant that the subject manufactured homes have not been appraised in excess of their true market values. Thus, Lenoir County asserts that in its appraisal of the subject manufactured homes all important factors that affect the values of the properties were considered and requests that the values determined by the County Board be affirmed.

## ISSUES

In the Order on Final Pre-Hearing Conference, the parties did not agree on the issues to be presented to the Commission. The North Carolina Supreme Court has established guidelines for property tax appeals in the case of *In Re Amp, Inc.*, 287 NC 547, 215 S.E.2d 752 (1975). The issues presented were:

1. Did Lenoir County (hereinafter "County") employ an arbitrary or illegal method of appraisal in reaching the assessed values that the County Board assigned to the Appellant's properties, effective January 1, 2005?
2. Did the County Board assign values to the Appellant's properties that **substantially** exceeded the subject properties' true values in money as of January 1 for the year at issue?
3. If issues 1 and 2 are answered in the affirmative, what were the true values in money of the properties as of January 1 for the year at issue?

Under the guidelines of *AMP*, supra, the Appellant has the burden of establishing:

1. The County employed an arbitrary or illegal method of appraisal; and
2. The values assigned by the County Board were **substantially** greater than the true values in money of the properties as of January 1 for the year at issue.

**FROM THE APPLICATION FILED IN THIS MATTER, ANY STIPULATIONS AND EVIDENCE PRESENTED, THE COMMISSION MAKES THE FOLLOWING FINDINGS OF FACT:**

1. The Commission has jurisdiction over the parties and the subject matter of this appeal.

2. The properties subject to this appeal are the Appellant's nine manufactured homes located on leased land in Lenoir County, North Carolina.

3. Effective January 1, 2005, Lenoir County assessed the subject manufactured homes at a total value of \$506,584.

4. On appeal by the Appellant to the County Board, the County Board assigned a total value of \$506,584 to the subject properties. The Appellant has appealed the County Board's decision regarding the valuation of the subject properties to the Commission.

5. The testimony and documents presented by the Appellant at the hearing did not show that the County used an improper method to arrive at the total assessed value of the subject properties. There was no evidence to show that the County failed to uniformly assess the Appellant's manufactured homes in accordance with the County's assessment of similarly situated property within its jurisdiction.

6. The Appellant's evidence did not show that the total value of \$506,584 assigned by the County Board to the subject manufactured homes substantially exceeded the true value of the property as of January 1, 2005.

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

1. The Appellant failed to show by competent, material and substantial evidence that the subject property was not properly appraised by Lenoir County in accordance with N. C. Gen. Stat. § 105-286 and the applicable statutory provisions set forth in the Machinery Act.

2. The Appellant failed to show by competent, material and substantial evidence that the County employed an arbitrary or illegal method of appraisal as to the subject manufactured homes.

3. The Appellant did not produce competent, material and substantial evidence to show that the County Board assigned values to the subject manufactured homes that **substantially** exceeded the true values in money of the subject property.

**BASED UPON THE FOREGOING FINDINGS OF FACT AND CONCLUSIONS OF LAW, THE COMMISSION THEREFORE, ORDERS, AND DECREES** that the decision of the Lenoir County Board of Equalization and Review assigning at total value of \$506,584 to the subject manufactured homes, effective January 1, 2005, is hereby Confirmed and the County's motion to dismiss Appellant's appeal is Granted.



NORTH CAROLINA PROPERTY TAX COMMISSION

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Terry L. Wheeler, Chairman

Vice Chairman Young and Commissioners Cope, Wilmoth, and Raynor concur.

Entered: January 19, 2007

Attest:

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Janet L. Shires, Secretary