

NO. COA12-370

NORTH CAROLINA COURT OF APPEALS

Filed: 2 October 2012

IN THE MATTER OF:

APPEAL OF: Paul Visser from the
decision of the Caldwell County
Board of Equalization and Review
concerning the valuation of real
property for tax year 2009.

North Carolina
Property Tax Commission
No. 09 PTC 080

Appeal by Paul Visser from Final Decision entered on or
about 19 January 2012 by the North Carolina Property Tax
Commission. Heard in the Court of Appeals 11 September 2012.

*Wilson, Lackey & Rohr, P.C., by David S. Lackey, for
Caldwell County.*

Paul Visser, pro se.

STROUD, Judge.

Appellant appeals final decision of the Property Tax
Commission sitting as the State Board of Equalization and Review
"assigning a value of \$196,500" to his property. For the
following reasons, we affirm.

I. Background

On 19 January 2012, the Property Tax Commission sitting as
the State Board of Equalization and Review ("Commission")
entered a final decision and stated the facts as follows:

The property subject to this appeal is a vacant one-acre residential lot (Lot 128) located at the Grandfather Vistas Subdivision in Caldwell County, North Carolina. For tax year 2009, Appellant challenged Caldwell County's assessment of the subject lot at a value of \$196,500 by filing an appeal with the Caldwell County Board of Equalization and Review ("County Board"). By decision mailed on April 29, 2009, the County Board affirmed Caldwell County's \$196,500 assessment. From that decision, Appellant filed an appeal with the Commission and requested a hearing. On appeal to the Commission, Appellant contends that Caldwell County's \$196,500 assessment of the subject lot was based on the inflated sales price of \$231,200 for the neighboring Grandfather Vistas lot (Lot 129) and the inflated purchase price of \$194,231 that he paid for the lot at the closing on January 5, 2007.

(Footnote omitted.) The Commission affirmed "the decision of the County Board assigning a value of \$196,500 to the subject lot[.]" Appellant appeals.

II. Appellant's Arguments

Appellant brings forth nine arguments on appeal. However, appellant cites no law to support many of his arguments, and for those arguments for which appellant does provide a legal citation, the citations are often not relevant to his argument.

North Carolina Rule of Appellate Procedure 28 provides in pertinent part,

The function of all briefs required or

permitted by these rules is to define clearly the issues presented to the reviewing court and to present the arguments and authorities upon which the parties rely in support of their respective positions thereon. . . .

. . . .
The body of the argument . . . shall contain citations of the authorities upon which the appellant relies.

N.C.R. App. P. 28(a), (b)(6) (emphasis added). While we recognize that appellant is *pro se*, this does not excuse him from compliance with the Rules of Appellate Procedure as "even *pro se* appellants must adhere strictly to the Rules of Appellate Procedure . . . or risk sanctions." *Strauss v. Hunt*, 140 N.C. App. 345, 348-49, 536 S.E.2d 636, 639 (2000).

Appellate review is limited to those questions clearly defined and presented to the reviewing court in the parties' briefs, in which arguments and authorities upon which the parties rely in support of their respective positions are to be presented. It is not the role of the appellate courts to create an appeal for an appellant nor is it the duty of the appellate courts to supplement an appellant's brief with legal authority or arguments not contained therein.

First Charter Bank v. Am. Children's Home, 203 N.C. App. 574, 580, 692 S.E.2d 457, 463 (2010) (citations and quotation marks omitted). Furthermore, "[i]t is a principle of law in this State that *ad valorem* tax assessments are presumed correct.

This presumption places the burden upon the taxpayer to prove that the assessments are incorrect." *In re Appeal of Perry-Griffin Foundation*, 108 N.C. App. 383, 394, 424 S.E.2d 212, 218 (citations and quotation marks omitted), *disc. review denied*, 333 N.C. 538, 429 S.E.2d 561 (1993). "The rule fixing the burden of proof constitutes a substantial right of the party upon whose adversary the burden rests and must be rigidly enforced." *In re Appeal of IBM Credit Corp.*, 186 N.C. App. 223, 228, 650 S.E.2d 828, 832 (2007) (citation omitted), *aff'd per curiam*, 362 N.C. 228, 657 S.E.2d 355 (2008). Appellant has presented nine issues before this Court but has failed to provide a legal basis for his arguments or carry his burden on demonstrating that "the assessments are incorrect[;]" accordingly, we affirm the decision of the Commission. *In re Appeal of Perry-Griffin Foundation*, 108 N.C. App. at 394, 424 S.E.2d at 218; *see First Charter Bank*, 203 N.C. App. at 580, 692 S.E.2d at 463; *In re IBM Credit Corp.*, 186 N.C. App. at 228, 650 S.E.2d at 832.

III. Conclusion

For the foregoing reasons, we affirm.

AFFIRMED.

Chief Judge MARTIN and Judge GEER concur.

Report per Rule 30(e).

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OF NORTH CAROLINA

BY

Laure Samette

DEPUTY CLERK

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