

STATE OF NORTH CAROLINA  
COUNTY OF WAKE

BEFORE THE PROPERTY TAX COMMISSION  
SITTING AS THE STATE BOARD OF  
EQUALIZATION AND REVIEW  
16 PTC 0053

IN THE MATTER OF:  
APPEAL OF:

**Robert and Jeffrey R. Wojdylo**

**FINAL DECISION**

from the decision of the Cherokee  
County Board of Equalization and  
Review concerning the valuation  
of certain real property for tax  
year 2016.

---

This appeal was heard before the North Carolina Property Tax Commission (“Commission”) sitting as the State Board of Equalization and Review in the City of Raleigh, Wake County, North Carolina on Tuesday, February 7, 2017 pursuant to the appeal of **Robert and Jeffrey R. Wojdylo** (“Taxpayers”). Taxpayers appealed to the Commission from the decision of the Cherokee County Board of Equalization and Review (“County Board”), in which the County Board decided not to change the valuation of the property.

Chairman William W. Peaslee presided over the hearing with Vice Chairman Terry L. Wheeler, Commission Members Jack C. (Cal) Morgan III, Alexander A. Guess and David A. Smith participating.

Jeffrey R. Wojdylo appeared *pro se* at the hearing. R. Scott Lindsay, Esquire, appeared at the hearing on behalf of Cherokee County.

#### **STATEMENT OF THE CASE**

The property under appeal is a single-family home located at 240 Stover Road in Cherokee County, North Carolina that is identified by the Cherokee County Tax Department as Parcel Number 5586-00-39-1289-000.

Cherokee County’s most recent general reappraisal of real property was effective as of January 1, 2012. In tax year 2016, the Cherokee County Tax Office mailed Notice to the Taxpayers advising them that value property of their property was increased to \$76,720. The change in value resulted from improvements to the subject property that were effective as of January 1, 2016. Mr. Jeffrey R. Wojdylo (“Mr. Wojdylo”), who disagreed with the new assessment, made an appeal to the Cherokee County Tax Office.

On April 7, 2016, Mr. Wojdylo presented evidence to the County Board. After hearing evidence from the Taxpayers and the county tax officials, the County Board, by a unanimous decision, affirmed the county’s assessment of \$76,720 for the subject property

as of January 1, 2016. From the County Board's decision, the Taxpayers appealed to the Commission and requested a hearing as provided in G.S. 105-290.

In the Taxpayers' Application for Hearing, the Taxpayers contend that the County Board failed to determine the true value of the property since the County assessed more square footage than exists, which in turn resulted in a value of \$76,720 that substantially exceeds the true value of the subject property as of January 1, 2016. As such, the Taxpayers contend that the value of the subject property should be \$63,000 based on their determination of the actual square footage, and when the structure, with no certificate of occupancy, should not be considered ninety-four percent (94%) complete.

Cherokee County contends that the subject property was appraised in accordance with the County's duly adopted schedules of values, standards, and rules for the 2011 general reappraisal. The County asserts that in its appraisal of the subject property, all-important factors affecting the value of the property have been considered, and requests that value determined by the County Board be affirmed.

### ANALYSIS AND ISSUES

A county's *ad valorem* tax assessment is presumptively correct.<sup>1</sup> The taxpayer rebuts this presumption by presenting "competent, material and substantial" evidence that tends to show that: (1) [E]ither the county tax supervisor used an arbitrary method of valuation; or (2) the county tax supervisor used an illegal method of valuation, and (3) the assessment substantially exceeded the true value in money of the property.<sup>2</sup> If the taxpayer rebuts the initial presumption, the burden shifts to the taxing authority to demonstrate that its methods produce true values.<sup>3</sup>

Under this analysis, the Commission must consider the following issues:

1. Did Appellants carry their burden of presenting competent, material and substantial evidence tending to show that:
  - (a). Mecklenburg County employed an arbitrary or illegal method of appraisal in reaching the property tax value for Appellants' property;  
and
  - (b). Did County Board assign a value that is substantially greater than the true value of the subject property for the year at issue?

---

<sup>1</sup> In re Amp, Inc., 287 N.C. 547, 563, 215 S.E.2d 752, 762 (1975).

<sup>2</sup> Id.

<sup>3</sup> In re IBM Credit Corporation (IBM Credit II), 201 N.C. App. 343, 689 S.E.2d 487 (2009), disc. review denied and appeal dismissed, 363 N.C. 854, 694 S.E.2d 204 (2010).

2. If the above issues are answered in the affirmative, did Cherokee County demonstrate that its appraisal methodology produced a true value in view of both sides' evidence and the weight and sufficiency of the evidence, the credibility of the witnesses, and inferences as well as conflicting and circumstantial evidence?<sup>4</sup>

**FROM APPELLANTS' NOTICE OF APPEAL AND APPLICATION FOR HEARING FILED IN THIS MATTER, 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 property under appeal is a single-family home located at 240 Stover Road in Cherokee County, North Carolina that is identified by the Cherokee County Tax Department as Parcel Number 5586-00-39-1289-000.

3. Cherokee County's last general reappraisal was effective as of January 1, 2011.

4. In tax year 2016, the Cherokee County Tax Office mailed Notice to the Taxpayers advising them that the value of their property was increased to \$76,720. The change in the assessed value resulted from improvements made to the subject property that were effective as of January 1, 2016.

5. In tax year 2016, the Taxpayers challenged the County Tax Assessor's increased assessment of the subject property by filing an appeal with the County Board.

6. After conducting a hearing, the County Board affirmed the value of \$76,720 for the subject property.

7. At the hearing, Mr. Jeffrey R. Wojdylo contended that the value of the subject property should be \$63,000 because: (1) the structure, without a certificate of occupancy, should not be considered ninety-four percent (94%) complete; (2) the residence has no address number, and (3) there is no physical mailing address for voter identification purposes.

8. Appellants did not present to the Commission any evidence tending to show that the County's appraisal of the subject property was not consistent with the county's assessments of similarly situated properties.

---

<sup>4</sup> In re Parkdale Mills, 225 N.C. App. 713, 741 S.E.2d 416 (2013).

9. Cherokee County considered certain relevant factors, as required by N.C. Gen. Stat. §105-317, when it assessed the subject property.

10. There was no evidence that Cherokee County's assessment of the subject property was not in accordance with the County's duly adopted schedules of values, standards, and rules.

11. The Appellants did not present evidence tending to show that Cherokee County used an arbitrary or illegal method to assess their property or that Cherokee County's assessment of the subject property substantially exceeded the true value in money of the subject property for the year at issue.

**BASED UPON THE FOREGOING FINDINGS OF FACT, THE COMMISSION MAKES THE FOLLOWING CONCLUSIONS OF LAW:**

1. A county's *ad valorem* tax assessment is presumptively correct.<sup>5</sup> The taxpayer rebuts this presumption by presenting "competent, material and substantial" evidence that tends to show that: (1) [E]ither the county tax supervisor used an arbitrary method of valuation; or (2) the county tax supervisor used an illegal method of valuation, and (3) the assessment substantially exceeded the true value in money of the property.<sup>6</sup>
2. Appellants failed to present any evidence tending to show that the county used an arbitrary or illegal method to assess their property or that the county's assessment substantially exceeded the true value in money of the property.

**THE COMMISSION THEREFORE ORDERS AND DECREES** that the decision of the County Board assigning a total value of \$76,720 to the subject property is affirmed; and Cherokee County's motion to dismiss this appeal is granted for failure of the Appellants to rebut the initial presumption of correctness as to the county's *ad valorem* tax assessment when the Appellants failed to present evidence that tends to show that the county used an arbitrary or illegal method to assess their property or that the county's assessment substantially exceeded the true value in money of the subject property.

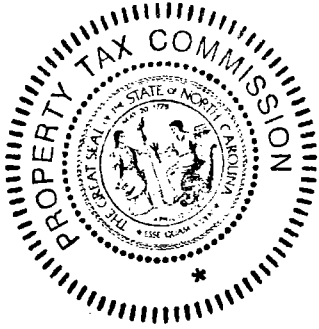
The Commission deliberated and reached the decision in this appeal on Tuesday, February 7, 2017.

---

<sup>5</sup> *In re Amp, Inc.*, 287 N.C. 547, 563, 215 S.E.2d 752, 762 (1975).

<sup>6</sup> *Id.*

NORTH CAROLINA PROPERTY TAX COMMISSION



William W. Peaslee, Member

Vice Chairman Wheeler and Commission Members Guess,  
Morgan and Smith concur.

Entered: 8-8-17

ATTEST:

Stephen W. Pelfrey, General Counsel

<sup>7</sup> Mr. Peaslee is a member of the Commission upon entry of the final decision.