



State of Tennessee
Department of State
Administrative Procedures Division
312 Rosa L. Parks Avenue
8th Floor, William R. Snodgrass Tower
Nashville, Tennessee 37243-1102
Phone: (615) 741-7008/Fax: (615) 741-4472

August 22, 2023

Phillip Stanfill
3220 Highway 70 East
Jackson, TN 38305
Sent via email only to:
phillipstanfillsr@gmail.com

Robin Pope
Executive Director, State Board of
Equalization
Cordell Hull Building
425 Rep. John Lewis Way North
Nashville, TN 37243
Sent via email only to: Address on File

Kevin Mills
Madison County Assessor's Office
100 E. Main Street, Suite 304
Jackson, TN 38301
Sent via email only to:
kmills@madisoncountytn.gov

**RE: PHILLIP STANFILL V. MADISON COUNTY ASSESSOR'S OFFICE, APD Case
No. 53.01-233311J**

Enclosed is an *Initial Order*, including a *Notice of Appeal Procedures*, rendered in this case.

Administrative Procedures Division
Tennessee Department of State

Enclosure(s)

**BEFORE THE ADMINISTRATIVE JUDGE ON BEHALF OF
THE TENNESSEE BOARD OF EQUALIZATION**

IN THE MATTER OF:

PHILLIP STANFILL,
Petitioner,

v.

**MADISON COUNTY ASSESSOR'S
OFFICE,**
Respondent.

APD Case No. 53.01-233311J

**No./Parcel: 140643 / 065A A 00300 000
Tax Year 2022**

INITIAL DECISION AND ORDER DISMISSING APPEAL

On September 1, 2022, the Madison County Board of Equalization (“local board”) notified the taxpayer, Phillip Stanfill, that the assessment of the subject property as determined by the Madison County Assessor’s Office was upheld. On September 26, 2022, Taxpayer filed an appeal of the tax year 2022 assessment to the State Board of Equalization (“State Board”). Two status conferences were held by the State Board on January 13 and May 12, 2023; Taxpayer failed to appear at either status conference.

The undersigned administrative judge conducted a pre-hearing conference by telephone on August 21, 2023. Taxpayer did not participate in the pre-hearing conference. Kevin Mills and Brandi Goodman with the Madison County Assessor’s Office participated on behalf of Assessor.

On May 25, 2023, a NOTICE OF HEARING was sent to Taxpayer and Assessor which stated the pre-hearing conference would be conducted virtually at 1:00 p.m. on August 21, 2023. On August 4, 2023, a SCHEDULING ORDER FOR MOTION HEARING was issued which provided the date, time, and means of participation to the parties. The cover letter to the SCHEDULING ORDER provided the contact information for the Tennessee Secretary of State, Administrative Procedures

Division (APD). This information had previously been provided to the parties via a letter from APD dated June 22, 2023.

At the designated time, Assessor's representatives and the administrative judge called the Bridge Line maintained by APD as directed in the SCHEDULING ORDER. The representatives and the administrative judge remained on the call for fifteen minutes to allow Taxpayer every opportunity to participate in the appeal. Neither Taxpayer nor anyone on Taxpayer's behalf participated in the hearing. Since filing the appeal, Taxpayer has not been in contact with the State Board or APD.

Taxpayer sent Mr. Mills an email on August 19, 2023. The email address used by Taxpayer was the same email address of record where the SCHEDULING ORDER and NOTICE OF HEARING had been sent.

TENN. CODE ANN. § 4-5-309(a) provides in pertinent part:

If a party fails to attend or participate in a . . . hearing . . ., the administrative judge . . . may hold the party in default . . .

TENN. COMP. R. & REGS. 1360-04-01-.15(1)(a) of the Uniform Rules of Procedure for Hearing Contested Cases before State Administrative Agencies states:

The failure of a party to attend or participate in a prehearing conference, hearing or other stage of contested case proceedings after due notice thereof is cause for holding such party in default pursuant to TENN. CODE ANN. § 4-5-309.

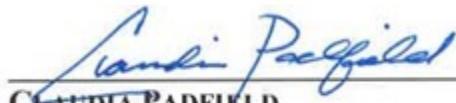
Taxpayer did not participate in the status conferences or the pre-hearing conference after receiving proper notice. Taxpayer has the burden of proof as to why the assessment affirmed by the local board should not be upheld. In failing to participate and failing to prove the required burden of proof, it is hereby **ORDERED** that Taxpayer is held in **DEFAULT** pursuant to TENN. CODE ANN. § 4-5-309; this matter is **DISMISSED**; and the requested change in assessment is **DENIED**.

For Tax Year 2022, it is **ORDERED** that the following value and assessment be upheld:

<u>LAND VALUE</u>	<u>IMPROVEMENT VALUE</u>	<u>TOTAL VALUE</u>	<u>ASSESSMENT</u>
\$21,500	\$128,800	\$150,300	\$37,575

It is so **ORDERED**.

This INITIAL ORDER entered and effective this the **22nd day of August, 2023**.


CLAUDIA PADFIELD
ADMINISTRATIVE JUDGE
ADMINISTRATIVE PROCEDURES DIVISION
OFFICE OF THE SECRETARY OF STATE

Filed in the Administrative Procedures Division, Office of the Secretary of State, this the
22nd day of August, 2023.

NOTICE OF APPEAL PROCEDURES**REVIEW OF INITIAL ORDER**

The Administrative Judge's decision in your case **BEFORE THE ADMINISTRATIVE JUDGE ON BEHALF OF THE TENNESSEE BOARD OF EQUALIZATION (the State Board)**, called an Initial Order, was entered on **August 22, 2023**. The Initial Order is not a Final Order but shall become a Final Order unless:

1. **A party files a Petition for Reconsideration of the Initial Order:** You may ask the Administrative Judge to reconsider the decision by filing a Petition for Reconsideration with the Administrative Procedures Division (APD). Your Petition should include your name, the above APD case number, and state the specific reasons why you think the decision is incorrect. APD must receive your written Petition no later than 15 days after entry of the Initial Order, which is **September 6, 2023**. A new 15 day period for the filing of an appeal to the State Board of Equalization (the State Board) (as set forth in paragraph (2), below) starts to run from the entry date of an order ruling on a Petition for Reconsideration, or from the twentieth day after filing the Petition if no order is issued. Filing instructions are included at the end of this document.

The Administrative Judge has 20 days from receipt of your Petition to grant, deny, or take no action on your Petition for Reconsideration. If the Petition is granted, you will be notified about further proceedings, and the timeline for appealing (as discussed in paragraph (2), below) will be adjusted. If no action is taken within 20 days, the Petition is deemed denied. As discussed below, if the Petition is denied, you may file an appeal of the Initial Order within 30 days after an Order denying the Petition for Reconsideration is sent or 30 days after the 20th day after the Petition is filed if no Order has issued, whichever comes first. *See* TENN. CODE ANN. § 4-5-317.

2. **A party files an appeal to the State Board:** A party may appeal the Administrative Judge's decision to the State Board pursuant to TENN. CODE ANN. §§ 67-5-1501 and 67-5-1506, and TENN. COMP. R. & REGS. 0600-01-12. TENN. CODE ANN. § 67-5-1501(c) provides that an appeal "must be filed within thirty (30) days from the date the initial decision is sent." TENN. COMP. R. & REGS. 0600-01-12(2) provides that the appeal be filed with the Executive Secretary of the State Board at the address indicated below and that the appeal must "identify the allegedly erroneous finding(s) of fact and/or conclusion(s) of law in the initial order; and identify how the rights of the petitioner have allegedly been prejudiced because the administrative findings, inferences, conclusions, or decisions are: (1) in violation of constitutional or statutory provisions; (2) made upon unlawful procedure; (3) arbitrary and capricious or characterized by abuse of discretion; or (4) unsupported by evidence that is both substantial and material in light of the entire record." Any appeal to the State Board should also be filed with APD.
3. **The State Board of Equalization may decide on its own motion to review the Initial Order:** The State Board may affirm, reverse, or modify the Initial Order. The State Board may also remand the case to the Administrative Judge for further proceedings.

If either of the actions set forth in paragraphs (2) or (3) above occurs prior to the Initial Order becoming a Final Order, there is no Final Order until the State Board renders a Final Order.

If none of the actions set forth in paragraphs (1), or (2) or (3), are taken, then the Initial Order will become a Final Order. **In that event, YOU WILL NOT RECEIVE FURTHER NOTICE OF THE INITIAL ORDER BECOMING A FINAL ORDER.**

NOTICE OF APPEAL PROCEDURES**STAY**

In addition to the above actions, you may file a Petition asking the Administrative Judge for a stay that will delay the effectiveness of the Initial Order. A Petition for stay must be received by the APD within 7 days of the date of entry of the Initial Order, which is no later than **August 29, 2023**. *See* TENN. CODE ANN. § 4-5-316. A reviewing court may also order a stay of the Initial Order upon appropriate terms. *See* TENN. CODE ANN. § 4-5-322 and 4-5-317.

REVIEW OF A FINAL ORDER

When an Initial Order becomes a Final Order, a person who is aggrieved by a Final Order may seek judicial review of the Final Order by filing a Petition for Review in the chancery court where the disputed assessment was made or in the chancery court of Davidson, Washington, Knox, Hamilton, Madison or Shelby Counties, whichever county is closest in mileage to the situs of the property. If the property is located in Knox, Hamilton or Shelby County, the Petition for Review may alternatively be filed in the chancery court of Davidson County. *See* TENN. CODE ANN. § 67-5-1511(b). The Petition for Review must be filed within 60 days of (a) the date of entry of a Final Order; (b) the date the Initial Order becomes a Final Order; or (c) the date of a notice or certificate sent by the State Board when it has taken a final action, whichever date is latest. *See* TENN. CODE ANN. §§ 4-5-322 and 67-5-1506(b). A Petition for Review of the final decision of the State Board in a contested case involving centrally assessed utility property assessed in accordance with title 67, chapter 5, part 13, shall be filed with the middle division of the Tennessee court of appeals.

The filing of a Petition for Reconsideration is not required before appealing. *See* TENN. CODE ANN. § 4-5-317. A reviewing court also may order a stay of the Final Order upon appropriate terms. *See* TENN. CODE ANN. §§ 4-5-322 and 4-5-317.

FILING

Documents should be filed with the Administrative Procedures Division by email *or* fax:

Email: APD.Filings@tn.gov

Fax: 615-741-4472

In the event you do not have access to email or fax, you may mail or deliver documents to:

Secretary of State
Administrative Procedures Division
William R. Snodgrass Tower
312 Rosa L. Parks Avenue, 8th Floor
Nashville, TN 37243-1102

Documents to be filed with the Executive Secretary of the State Board of Equalization should be filed by email *or* regular mail:

Email: sb.web@cot.tn.gov

Executive Secretary of the State Board of Equalization
State Board of Equalization
425 Rep. John Lewis Way N.
Nashville, TN 37243