



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

**May 14, 2024**

Roy Glen Christy  
1155 Hershell Haggewood Road  
Charlotte, TN 37036  
Sent via email also to: glynnrch@yahoo.com

Houston County Assessor's Office  
Joy Hooper, Assessor  
P. O. Box 336  
Erin, TN 37061  
Sent via email only to: joy.hooper@cot.tn.gov

Roy Glen Christy  
325 Cheree Loop  
Stewart, TN 37175  
Sent via email also to: glynnrch@yahoo.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

**RE: ROY GLEN CHRISTY V. HOUSTON COUNTY ASSESSOR'S OFFICE, APD Case  
No. 53.02-240223J**

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:**

**ROY GLEN CHRISTY,**  
*Petitioner,*

**v.**

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

**APD Case No. 53.02-240223J**

**No./Parcel: 142733 / 015 01400 001  
Tax Year 2023**

**INITIAL DECISION AND ORDER**

**STATEMENT OF THE CASE**

The Houston County Board of Equalization (“local board”) has valued the subject property as follows for Tax Year 2023:

<u>LAND VALUE</u>	<u>IMPROVEMENT VALUE</u>	<u>TOTAL VALUE</u>	<u>ASSESSMENT</u>
\$107,400	\$47,600	\$155,000	\$62,000

Roy Glen Christy (Taxpayer) timely appealed to the State Board of Equalization (“State Board”) on June 26, 2023.

Administrative Judge Shannon Barnhill conducted a hearing via telephone on February 14, 2024.<sup>1</sup> The Taxpayer represented himself, waiving the right to counsel. Joy Hooper, Houston County Assessor (Assessor), appeared on behalf of the assessor’s office.

A NOTICE OF HEARING was issued by the State Board on January 3, 2024, which set the *de novo* hearing for February 14, 2024. The NOTICE instructed the parties that the hearing would be conducted virtually at 1:00 p.m. Central Time.

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<sup>1</sup> Judge Barnhill is an independent and neutral administrative judge assigned by the Tennessee Secretary of State’s Administrative Procedures Division to preside over the case and issue an INITIAL ORDER on behalf of the Tennessee Board of Equalization. TENN. CODE. ANN. §§ 4-5-314 and 67-5-1505.

## ISSUE AND DETERMINATION

The issue to be determined is whether the Taxpayer has proven, by a preponderance of the evidence, that the valuation of the subject property should be lower than that adopted by the local board. Based upon the following findings of fact and conclusions of law, it is determined that the Taxpayer has not met the burden of proof. The Taxpayer's request to reduce the valuation is **DENIED**.

## FINDINGS OF FACT

1. The subject property consists of 10.18 acres of land, parcel identification number 015 014.00 001, which is located at 841 Airport Road, Stewart, Tennessee.

2. The property is zoned as commercial. It is improved by a boat dock, utility building, an unfinished screened porch, open shed and mobile home park site pads. The total assessed value of the improvements is \$47,600. The parties did not dispute the value of the improvements.

3. The Taxpayer appealed to the local board. The local board upheld the value as presented by the Assessor.

4. The Taxpayer timely appealed the local board's value to the State Board.

5. The Taxpayer contended that the subject property should be valued at \$110,000.

6. Based on the undisputed value of the improvements the value the Taxpayer assigned to land was \$62,400.

7. The Assessor used four sales, two residential properties near the lake and two commercial properties that were not close to the lake, to support the contended valuation. No proof was introduced regarding any adjustments when compared with the subject property.

8. Although the Assessor's testimony and cover letter (*Coll. Ex 1, p.1*) noted a 25% adjustment because part of the subject property is in a flood zone it wasn't clear from the property

tax card (*Coll. Ex. 1, p. 2*) that the discount had been applied. According to the Assessor's testimony the land value of \$107,400 was with the discount and that testimony was not rebutted.

9. The subject property is utilized as a seasonal campground. The Taxpayer leases land from the Tennessee Valley Authority to ensure water access for guests of the property.

10. The Taxpayer presented tax card values for seven nearby properties arguing that his land should be valued similarly per acre.

11. The Taxpayer did not utilize an income approach, sales comparison approach or cost approach in determining the value of his land. Instead, he relied on the property tax cards without adjusting for the differences in the properties, including what all of the other properties are used for.

#### APPLICABLE LAW

The basis of valuation as stated in TENN. CODE ANN. § 67-5-601(a) is that “[t]he value of all property shall be ascertained from the evidence of its sound, intrinsic and immediate value, for purposes of sale between a willing seller and a willing buyer without consideration of speculative values . . . .” Merely disproving assumptions underlying the current valuation or pointing out “the likelihood that a more accurate values is possible” – without more – neither invalidates the levy or judgment under appeal nor constitutes a *prima facie* case for a change. *Coal Creek Company* (Final Decision & Order; Anderson, Campbell, and Morgan counties; Tax Years 2009-2013; issued June 25, 2015).

To the extent that either side is trying to change the current assessment of the subject properties, each party has the burden of proof to prove a more credible value in this administrative proceeding. STATE BOARD RULE 0600-1-11(1). To meet the burden of proof, the party seeking to change the assessed value must show that a preponderance of the evidence supports that change. A preponderance of the evidence means that, considering all relevant evidence, a party's

contention of value is more likely than not. *See* State Board of Equalization Rule 0600-1-.11(1) and *Big Fork Mining Company v. Tennessee Water Quality Control Board*, 620 S.W.2d 515 (Tenn. Ct. App. 1981).

#### ANALYSIS and CONCLUSIONS OF LAW

Upon a review of the testimony and evidence submitted in this matter, the administrative judge finds that Taxpayer has not met the burden of proof to establish a more credible value than the local board value. “Fair market value does not mean the price the current owner paid for it some years ago, but the most likely price the property would command between a willing and informed seller and buyer as of the date for which assessments are determined annually, January 1.” *John & Patricia Hume*, (Final Decision and Order, Shelby Co., Tax Year 1991, issued November 12, 1993). For ad valorem tax purposes, the only relevant value is fair market value of the subject property as of January 1<sup>st</sup> of the tax year at issue. The State Board has consistently held that a prior year’s assessment of a property under appeal is irrelevant to a determination of its present market value. *Victor R. Burk* (Initial Decision and Order, Greene Co., Tax Year 2013, issued January 3, 2014) (acknowledging the imperfections of mass appraisal systems and citing *E.B. Kissell, Jr.* (Final Decision and Order, Shelby Co., Tax Years 1991 and 1992, issued June 29, 1993) for the proposition that values can change dramatically even over a short period of time). “The rate of increase in the assessment of the subject property since the last reappraisal or even last year may be alarming but is not evidence that the value is wrong. It is conceivable that values may change dramatically for some properties, even over so short of time as a year.” *Id.* p. 2. *See also Edmond Ray Wilkerson* (Initial Decision and Order, Knox Co., Tax Year 2013, issued January 3, 2014).

However, some proof must be provided to justify the market value as of the date of valuation for the relevant tax year. It is not the passage of time alone that necessitates an increase

in property valuation but the fair market value which would include changes to the market. While the burden of proof is on the Taxpayer, the Assessor may not simply argue that the Taxpayer has failed to meet its burden. A county assessor of property must present at least “a scintilla or glimmer of evidence.” *Memphis Publishing Co. v. Tenn. State Bd. of Equalization et al.*, 15-1073-III(I) (Davidson County Chancery Ct., April 25, 2018). *See Westvaco Corp. v. Tenn. Assessment Appeals Comm'n et al.*, 1999 WL 1072586, at \*6 (Tenn. Ct. App. Nov. 30, 1999) (which found that no presumption of correctness could attach to the assessor’s valuation when no proof was presented).

Here, the Assessor did provide a scintilla of evidence. The Taxpayer failed to utilize any of the three favored methods for valuing property and failed to identify differences in most properties he used as comparables. And for those few where a difference was noted, no adjustments were made.

After having reviewed all the evidence in this case, the administrative judge finds that the Taxpayer has failed to meet his burden of proof that the valuation should be reduced. The Taxpayer’s appeal to reduce the valuation as determined by the Assessor is **DENIED**.

#### ORDER

For Tax Year 2023, it is ORDERED that the following value and assessment be adopted:

<u>LAND VALUE</u>	<u>IMPROVEMENT VALUE</u>	<u>TOTAL VALUE</u>	<u>ASSESSMENT</u>
\$107,400	\$47,600	\$155,000	\$62,000

The policy reasons for this decision are to ensure a fair review and hearing of property tax valuation appeals and to uphold the laws of the State of Tennessee and the rules of the State Board of Equalization.

It is so **ORDERED**.

This INITIAL ORDER entered and effective this the **14th day of May, 2024**.



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J. SHANNON BARNHILL  
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  
**14th day of May, 2024.**

**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 **May 14, 2024**. 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 **May 29, 2024**. 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 20<sup>th</sup> 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 **May 21, 2024**. *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@tnsos.gov](mailto:APD.filings@tnsos.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, 6<sup>th</sup> 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](mailto: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