

Case Summaries

**Case #3 Donna Turner - Petition # 2025VB725**

**Facts**

Petitioner attacks the fact that their land value was increased unlike their neighbors whose land didn't increase. The Property Appraiser addressed all eight valuation criteria and found that the Appraiser was entitled to a presumption of correctness.

The Magistrate next looked at the Petitioner's evidence which revolved around the land value increasing 102 percent. The Magistrate properly stated that it is the total valuation he looked at to establish value, not just one portion of the valuation such as land only. The Magistrate also made it clear that assessments of other properties cannot be compared to arrive at the value of the property.

**Legal conclusions of Magistrate**

The petitioner did not produce any evidence in the real sense. No comparable sales were used and therefore the Magistrate denies the Petition.