

**RULE CHANGE FOR CONTESTED CASES
COMMENTS BY JAY CATIGNANI
REGISTERED AGENT # 0135**

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IN ST. BD EQUALIZATION

Requirement for electronic filing if more than three parcels/appeals in a given year –

This is okay.

Regarding the change to Rule 0600-01-.08:

"...no appeal which is initiated...will be docketed for a hearing or prehearing conference before an administrative judge unless the appropriate appeal form appears to have been fully completed in good faith."

This would be entirely subjective and relies totally on the opinion of the SBOE official receiving the electronic filing. Will this determination be made by ALJ and their staff or the SBOE (your staff)? If your staff, are they qualified to do same?

"...appeal form must include a bona fide estimate of the market value of the property as of the relevant assessment date, and a statement of rationale in support of the estimated value."

"...If the bona fide estimate of value exceeds \$250,000 and pertains to property classified as commercial or public utility, this statement must include one or more of the cost, income, or market data approaches to value that support the estimate, specifying components of the approach and supporting documentation..."

Is your office set up to receive this data electronically? How is this going to work where you file the application online but then you have to turn around and send the supporting information in by mail? This does not make any sense unless you can present it ALL online.

Doesn't your office already receive a burdensome amount of paperwork? I looked at my average appeal presented to ALJs and it is about 35 pages. Are you prepared for the additional paperwork that will be attached to the appeal

forms? This does not even account for the instances where an entire appraisal report might be sent in.

In the past, when we submitted the appeal form either electronically or by paper, the SBOE sent same to the county. Am I to assume that this will be the same or will we be required to submit to them the analysis part only? If so, can we submit the analysis electronically to them? What if we have submitted this previously to the County Board and nothing has changed on our part?

I would like to make a suggestion if this new rule is adopted, that the SBOE form has a block to check: Was documentation submitted previously to CBOE? -- Yes No . In other words, we would not have to furnish the County a copy of our analysis if it has not changed.

"Appeals which fail to include the supporting information when filed will be subject to dismissal if the failure is not cured within thirty (30) days of a request for compliance filed by an opposing party. The administrative judge may for good cause shown extend the time allowed for compliance by up to thirty (30) additional days."

Explain to me what you mean, "filed by opposing party." This is written like it is a two way street and it is not. Is the opposing party the SBOE or the County or both? Does this have a cut-off date---or does this mean the opposing party can file this at any time once the appeal has been submitted to SBOE? Am I to assume the County has to request this compliance? What if the ALJ has docketed the appeal or his CMO says otherwise? And finally, will we be allowed to amend the appeal form like we could in the past and likewise amend our analysis?

General observations on my part:

In light of the decision of the AAC referenced as follows, it appears that the value generated by the Assessor of Property is nothing more than a mass appraisal. The AAC decision in Devere M. Foxworth (Polk County, Tax Year 2001):

The problem with evaluating a property tax assessment on the basis of the pieces of the assessor's record is at least two-fold. First, the pieces may not compare one to another, i.e., the value attributed by the CAAS system to a typical component may not represent the true contribution of the component as represented in the subject property. Second, the pieces are part of a whole that is merely a computer generated approximation of the legal standard of fair market value. The result for a particular property in the assessor's system may or may not yield fair market value. *The appeal process therefore looks to more traditional methods of individual property valuation in order to be sure the legal standard has been met.*

[Emphasis supplied]

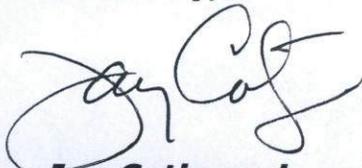
In regard to the above then, for purposes of our appeal to SBOE, in our opinion the County has the same burden of proof as the taxpayer, and likewise should be held to the same degree of documentation on appeal as we are. In summary, if we submit our income data, they should likewise have to present theirs at the same time, since the above AAC decision renders their valuation to nothing more than a mass appraisal number because at the time of our filing to the SBOE, that is all they have generated. For example, on numerous occasions before ALJ I have been cut off when trying to cross examine the County about errors on their PRC. The reason stated was that the PRC was meaningless at this level.

All we want is a level playing field. To do so otherwise would be unfair. In other words, the County is going to have a copy of our analysis to cross examine possibly months before the ALJ submits a Case Management Order. One must ask himself, is this fair? Usually the ALJ's orders appear in January or February for the previous tax year but you are asking us to submit our analysis in

August with the appeal form, but yet we receive nothing from the County?

In closing, you have gone to great lengths to set up a standard for tax reps – 120 classroom hours, experience requirements, continuing education, yet you have done nothing with regard to the experience requirements for people who serve on the County Boards.

Sincerely,

A handwritten signature in black ink, appearing to read "Jay Catignani". The signature is stylized with a large, looping initial "J" and "C".

**Jay Catignani
Registered Agent # 0135**