



Court of Maryland) held that comparing one's assessment to another's assessment cannot be material to a property valuation appeal. *Walter L. Samet, et ux. v. Supervisor of Assessments of Baltimore City*, 290 Md. 357, 430 A.2d 73 (Md. 1981). The Maryland Tax Court continues to follow that holding to this day, and this was a major point of contention that the petitioner failed to realize at the Maryland Tax Court hearing.

Upon their petition for judicial review of the Maryland Tax Court's original order, it appears that the petitioner misconstrued their burden of proof with the respondent's presentation at the Maryland Tax Court hearing. While the assessor may not have fully spoken about statements regarding the numbers of rooms, bedrooms, bathrooms, parking spaces, and fireplaces, or the architectural style, dimensions, HVAC systems and the like, there was documentary evidence provided by the respondent that answered some of these. The rest were not considered important factors for the Maryland Tax Court's decision in this case. As will be stated below, adjustments must usually be made to a comparable sale to provide a valid comparison with the subject property and other comparable sales that consider the myriad differences between homes. Those elements that the petitioner claims the respondent did not speak about were either not probative to the Maryland Tax Court's decision or were adjusted accordingly and appropriately by the respondent. As will be further stated below (and already stated above), it is the petitioner's burden of proof to make mention of these considerations and to present to the Maryland Tax Court judge what adjustments made by the respondent are incorrect.

#### Comparable Sales Approach to Valuation

No comparable sale is perfect. The Maryland Tax Court judge must weigh certain parameters such as geography of the properties being compared, both their dates of build and sale date, and the context of the sales—generally stepping into the shoes of a willing buyer and seller. In property valuation cases, the judge is primarily a finder of fact who understands that adjustments to property sales must be made to

achieve a truer comparison between properties. With respect to geography, sales of comparable properties that are proximate to the subject property are better than ones that are farther away. Neighboring properties, especially in a built-out subdivision with homes having similar styles and construction, are best. The farther away a property is to the subject property, different neighborhood characteristics will have to be adjusted. The closer in age a property is to the subject property, the better. With respect to the time of the sale, the focal point is the date of finality. The Maryland Tax Court does not force strict adherence to sales made just before the date of finality. Instead, given the decision in *Ann Lane v. Supervisor of Assessments of Montgomery County*, 447 Md. 454, 135 A.3d 828 (Md. 2016), the Maryland Tax Court has flexibility to consider “[s]ales of comparable[s] occurring reasonably soon after the date of finality.” *Id.* at 465. In practice, the Maryland Tax Court must weigh the probative values of comparable sales that fall months before or months after the date of finality. Finally, with respect to the context of sales, the Maryland Tax Court must remove any doubt that the sales were not made between willing buyers and willing sellers “at arms-length.” Only this type of transaction is valid at arriving at a full cash value for a property. Non-arms-length sales, such as bulk sales, tax sales, auctions, not listed sales, etc., are not useful in determining the full cash value of a property because these might cause discounted prices.

#### Evidence Presented at the Maryland Tax Court Hearing

The petitioner sought a reduction of their property tax assessment for the year 2020. The petitioner testified on two properties asserting they represented comparable sales and should be used in determining the market value of the subject property as of the date of finality (January 1, 2020). The petitioner also testified using the sale of their own property as evidence of market value. The respondent presented testimony and documents regarding comparable sales within the same subdivision as the petitioner’s property as evidence of market value. The respondent also presented as evidence a residential reassessment worksheet for the subject property that supported the value affirmed by the PTAAB.

The two comparable sales presented by the petitioner were 211 Brightdale Road and 8213 White Manor Drive. 211 Brightdale Road sold in March 2019, roughly nine (9) months before the date of finality (January 1, 2020), while 8213 White Manor Drive sold in August 2019, roughly four (4) months before the date of finality. The geography of the petitioner's two sales was too far away to be deemed useful. These were located outside the planned development in which the subject property is located, and the petitioner did not provide evidence for even the roughest estimates for appropriately adjusting these comparable sales to the subject property. Likewise, the petitioner did not provide photographs of the insides of these properties, the respondent's presented properties, or even photographs of the subject property. It should also be noted that these properties were built in 1956 (8213 White Manor Drive) and 1964 (211 Brightdale Road), while the subject property was built in 1988. Therefore, the two comparable sales were not deemed to be probative at arriving at the full cash value of the subject property.

The petitioner also relied upon the sale of the subject property. Testimony was received that the petitioner's purchase of the subject property was not at arms-length (and that testimony was validated by respondent's documentary evidence). Therefore, that sale was not deemed useful in determining the full cash value of the property as it was likely not the price a willing buyer and willing seller would agree upon, given the context of this sale.

Lastly, the petitioner repeatedly tried to present other property assessments as proof that the subject property assessment was too high. Instead of focusing spoken and documentary evidence on useful comparable sales or taking a measured approach to explain why the respondent's comparable sales were not actually comparable, the petitioner wanted to present other assessments that the Maryland Tax Court could not consider. The holding in *Samet* prevents the Maryland Tax Court from considering assessments as evidence that a valuation is incorrect.

In weighing the problematic comparable sales, the problematic subject property not “at arms-length” sale, and the discussion of other property’s assessments, the Maryland Tax Court decided that the petitioner did not meet the burden of proof.

While the burden of proof was not met by the petitioner, the presentation of the respondent provided further justification that the full cash value of the subject property was correct, although not without issue. Two comparable sales provided by the respondent were too far removed from the date of finality to be used as an indication of the market value of the subject property. These sales occurred in August and November 2018 (1 Hampton Garth and 11 Wilderfield Court, respectively). The one timely sale was dated June 2019 (17 Wilderfield Court), roughly six (6) months before the date of finality. These properties, however, were all much closer geographically to the subject property than the petitioner’s comparable sales as they were all located within the same subdivision as the subject property, yielding the same neighborhood quality factor. There was a slight increase in neighborhood adjustment for the subject property, though. The sales were all arms-length, and the properties were built in 1988 or 1990. All the properties were of similar size, construction, site size, dwelling type, and quality. As such, 17 Wilderfield Court was deemed comparable and useful in determining the full cash value of the subject property, and the petitioner could not provide testimony to refute as to why that sale was not comparable or useful (as was the petitioner’s burden). Notably, both the sale price (\$800,000) and the respondent’s adjusted sale price (\$696,121) for 17 Wilderfield Court were much higher than the subject property’s assessed value (\$599,900).

Therefore, the Court concludes that the petitioner did not meet the burden of proof to modify the assessed value of the property. As such, the assessment is not changed, and the value determined by the PTAAB of Baltimore County is AFFIRMED.

**CERTIFIED TRUE COPY**  
**TEST:** Andrew Berg, Clerk

**NOTICE:** You have the right of appeal from the above Order to the Circuit Court of any County or Baltimore City, wherein the property or subject of the assessment may be situated. The Petition for Judicial Review **MUST** be filed in the proper Court within thirty (30) days from the date of the above Order of the Maryland Tax Court. Please refer to Rule 7-200 et seq. of the Maryland Rules of Court, which can be found in most public libraries.

cc: Ali Jabbari  
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