

TIMOTHY TWIGG

vs.

**SUPERVISOR OF ASSESSMENTS
OF SAINT MARY'S COUNTY**

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IN THE

MARYLAND TAX COURT

No. 22-RP-SM-0682

ORDER

The petitioner came to the Maryland Tax Court to appeal his property valuation on January 4, 2023, in Annapolis, Maryland. The levy year is 2021, with a corresponding date of finality of January 1, 2021. The Maryland Tax Court has limited jurisdiction in providing corrections to property valuations. The Maryland Tax Court is an administrative agency tasked by the Maryland General Assembly to provide a forum to hear and decide tax appeals. In a property tax assessment case, first and foremost, the decision of the Property Tax Assessment Appeals Board is deemed prima facie correct. Thus, the petitioner bears the burden of proof in presenting evidence as to why the assessment is not correct.

The most compelling evidence a petitioner can provide to the Maryland Tax Court with respect to a correction to their property valuation follows the comparable sales approach, the cost approach, and/or the income approach to valuation. While the petitioner's residential property was rented to a tenant, the respondent used the comparable sale approach to value the subject property. Rather than providing testimony of comparable properties that sold at a time around the date of finality, the petitioner instead presented constitutional arguments to the Court. Namely, the petitioner argued that his inability to evict the tenant from the subject property due to emergency orders in Maryland during the COVID-19 pandemic was a "taking" of his property, rendering his property worthless on the date of finality.

While valid constitutional arguments are serious matters that the Maryland Tax Court can hear, the petitioner's arguments failed to demonstrate that the tax assessment itself was unconstitutional. While the petitioner may not have been able to evict his tenant due to a failure to pay rent because of the emergency COVID-19 orders, the petitioner did not present affirmative evidence as to how that situation, as difficult as it was, affected the fair market value of his property.

The petitioner relied purely on his assumption that the presence of the holdover tenant would render his property worthless and did not provide any testimony of comparable sales to alter the full cash value of his property as of the date of finality or provide any testimony explaining the error of the respondent's valuation. As such, the petitioner did not meet his burden of proof to show that the Property Tax Assessment Appeals Board for Saint Mary's County decision regarding the value of his property on the date of finality was incorrect.

Accordingly, it is this ^{9th} day of June, 2023, by the Maryland Tax Court ORDERED that the decision of the Property Tax Assessment Appeals Board for Saint Mary's County in the above-captioned case be and hereby is AFFIRMED.

CC:

Timothy P. Twigg

Jeffrey G. Comen, Esq.

Julie Greene, Administrator

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.