

JOHN A. DAWSON

PETITIONER

vs.

SUPERVISOR OF ASSESSMENTS
CARROLL COUNTY

RESPONDENT

IN THE

MARYLAND TAX COURT

APPEAL No. 23-RP-CR-0313

MEMORANDUM AND ORDER

The Petitioner has come to this Court seeking a reduction of the property tax assessment for the levy year 2023. Petitioner was in violation of Rule 7 and was prohibited from presenting documents as evidence. As such, the Petitioner could not meet their burden of proof to refute the Respondent's assessment. Respondent presented testimony and documents regarding comparable sales as evidence of market value. The Respondent also presented as evidence a residential reassessment worksheet for the subject property.

Therefore, the Court concludes that the Petitioner did not meet the burden of proof to modify the assessed value of the property.

Accordingly, it is this 14th day of SEPTEMBER 2023, by the Maryland Tax Court

ORDERED that the assessment appealed in the above-captioned case be and hereby is **AFFIRMED**.

CC:

John A. Dawson

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.