Taxpayer’s Equal and Uniform Property Value Protest Evidence

Harris County Central Appraisal District

Dear Harris County Central Appraisal District,

Following this page, please find evidence supporting a protest of Taxpayer’s noticed value for the property located at (Subject Property Address). The property’s account number is (Subject Property Account Number. The evidence in this packet contains five sections:

1. Subject Property Information
2. Comparable Property Adjustment Overview
3. Explanation of Selection Process and Adjustment Calculations for Comparable Properties
4. Detailed Comparable Property Information
5. Taxpayer’s Requested Value

Taxpayer believes their property is valued in excess to similarly situated and conditioned properties within the subject property’s area. In accordance with the rules and rights set forth in the Texas Tax Code § 41, Taxpayer respectfully requests that the Appraisal District amend its noticed value of the subject property to Taxpayer’s requested value of $271,051.

Thank you for your time and attention to this matter. Your hard work is appreciated.

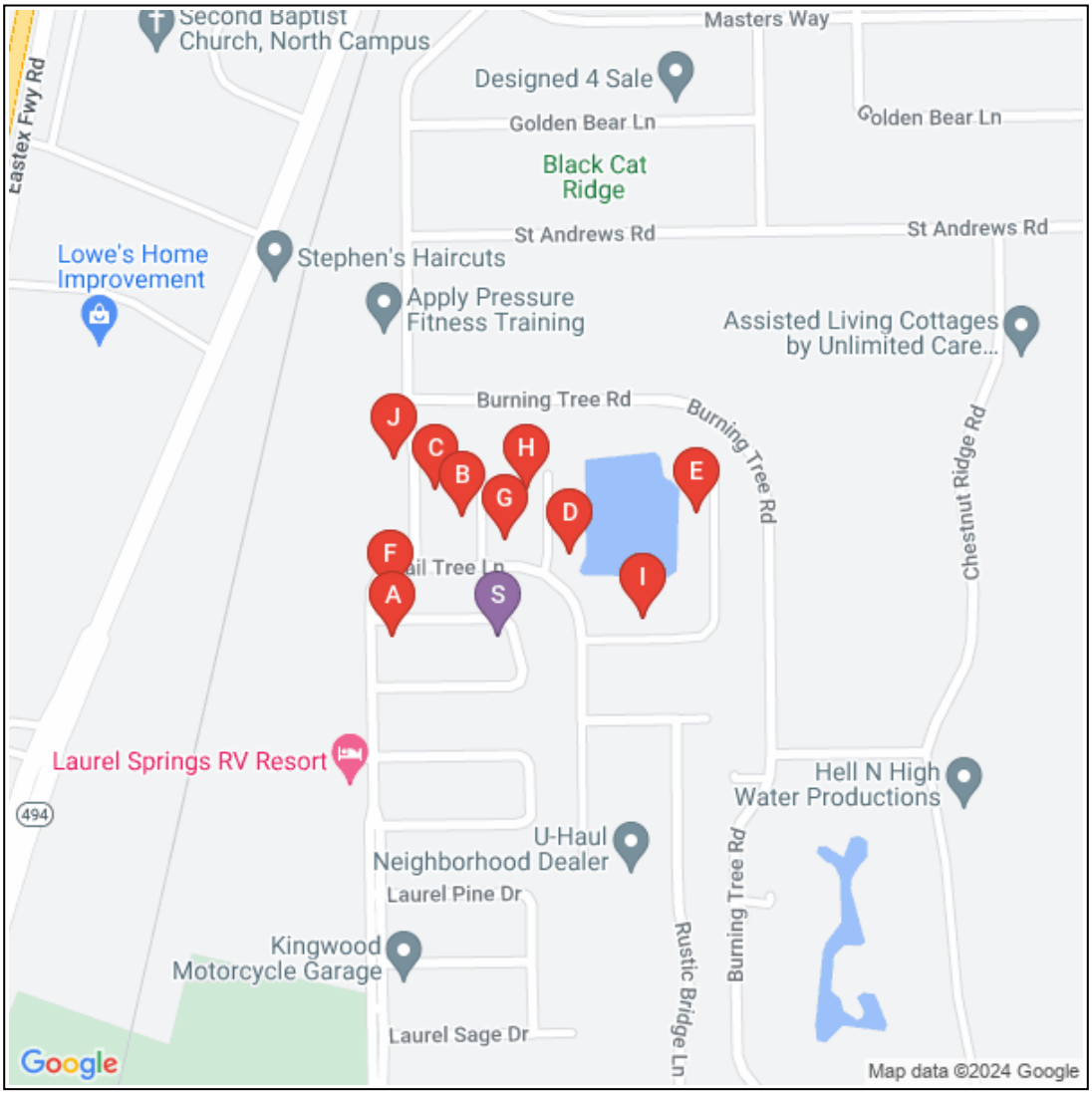
I. Subject Property Information

- **Account/Parcel Number:** (Account Number)
- **Address:** (Address)
- **Property Use/Classification:** Real, Residential, Single-Family
- **Neighborhood Code:** 2470.00
- **Map:** 5669B
- **Effective Year Built:** 2006
- **Improvement Sq Ft:** 2,687
- **Improvement Value:** $247,267
- **Land Size (Acreage):** 0.159500
- **Property Improvement Quality:** Average
- **Property Improvement Conditions:** Average
- **Property Additional Improvements:**
- **Additional Improvements Value:** $0
- **Current Property Value:** $309,605
- **Current Property Value per Sq Ft:** $115.22

Taxpayer’s Requested Value: $271,051

Taxpayer’s Requested Value per Sq Ft: $100.88

II. Comparable Property Adjustment Overview (Map)



Subject Property Address: (Address)

Reference	Property	Address	Distance
S	Subject Property	(Address)	N/A
A	Comparable 1	461 MYSTIC TRAIL LOOP, HUMBLE, Texas, 77339	489 ft
B	Comparable 2	1611 TRAIL FOREST CT, HUMBLE, Texas, 77339	0.3 mi
C	Comparable 3	1618 LAUREL SPRINGS LN, KINGWOOD, Texas, 77339	0.2 mi
D	Comparable 4	1602 TRAIL OAKS CT, HUMBLE, Texas, 77339	0.3 mi
E	Comparable 5	627 TRAIL SPRINGS CT, HUMBLE, Texas, 77339	0.5 mi
F	Comparable 6	460 MYSTIC TRAIL LOOP, HUMBLE, Texas, 77339	492 ft
G	Comparable 7	1602 TRAIL FOREST CT, HUMBLE, Texas, 77339	0.2 mi
H	Comparable 8	1623 TRAIL OAKS CT, HUMBLE, Texas, 77339	0.3 mi
I	Comparable 9	515 TRAIL SPRINGS CT, HUMBLE, Texas, 77339	0.4 mi
J	Comparable 10	1627 LAUREL SPRINGS LN, HUMBLE, Texas, 77339	0.2 mi

II. Comparable Property Adjustment Overview (Table)

	Subject Property	Comparable 1	Comparable 2	Comparable 3	Comparable 4	Comparable 5
Account/Parcel Number	(Account Number)	1228420050001	1228420020010	1228420020003	1228420020036	1228420020050
Property Address	(Address)	461 MYSTIC TRAIL LOOP, HUMBLE, Texas, 77339	1611 TRAIL FOREST CT, HUMBLE, Texas, 77339	1618 LAUREL SPRINGS LN, KINGWOOD, Texas, 77339	1602 TRAIL OAKS CT, HUMBLE, Texas, 77339	627 TRAIL SPRINGS CT, HUMBLE, Texas, 77339
County	Harris County	Harris County	Harris County	Harris County	Harris County	Harris County
Neighborhood Code	2470.00	2470.00	2470.00	2470.00	2470.00	2470.00
Map Code	5669B	5669B	5669B	5669B	5669B	5669B
Distance from Subject	N/A	489 ft	0.3 mi	0.2 mi	0.3 mi	0.5 mi
Effective Year Built	2006	2006	2002	2002	2006	2006
Improvement Quality	Average	Average	Average	Average	Average	Average
Improvement Conditions	Average	Average	Average	Average	Average	Average
Additional Improvements			Canopy			
Additional Improvements Value			$652			
Property Value	$309,605	$247,465	$246,842	$246,254	$265,401	$266,349
Improvement Sq Ft	2,687	2,103	2,100	2,100	2,348	2,348
Improvement Value	$247,267	$187,166	$186,902	$186,250	$206,049	$206,049
Acreage (Land Size)	0.159500	0.120500	0.114700	0.114900	0.114800	0.120500
Property Value Per Sq Ft	$115.22	$117.67	$117.54	$117.26	$113.03	$113.44
Adjustments to Comparable Properties						
Effective Year Built (+-20% max)	N/A	0%	3%	3%	0%	0%
Improvement Quality	N/A	0%	0%	0%	0%	0%
Improvement Condition	N/A	0%	0%	0%	0%	0%
Additional Improvements	N/A	0	-652	0	0	0
Improvement Size (+-25% max)	N/A	-46,792	-46,726	-46,562	-29,749	-29,749
Acreage (Land Size)	N/A	0.0195	0.0224	0.0223	0.02235	0.0195
Total Adjustment to Value	N/A	$-46,743	$-39,917	$-39,120	$-29,690	$-29,697
Final Adjusted Value	N/A	$200,722	$206,925	$207,134	$235,711	$236,652
Final Adjusted Value per Sq Ft	N/A	$95.45	$98.54	$98.64	$100.39	$100.79
Median Adjusted Value per Sq Ft:	$100.88					
Taxpayer's Requested Value:	$271,051					

II. Comparable Property Adjustment Overview (Table)

	Subject Property	Comparable 6	Comparable 7	Comparable 8	Comparable 9	Comparable 10
Account/Parcel Number	(Account Number)	1228420040001	1228420020021	1228420020026	1228420020039	1228420010001
Property Address	(Address)	460 MYSTIC TRAIL LOOP, HUMBLE, Texas, 77339	1602 TRAIL FOREST CT, HUMBLE, Texas, 77339	1623 TRAIL OAKS CT, HUMBLE, Texas, 77339	515 TRAIL SPRINGS CT, HUMBLE, Texas, 77339	1627 LAUREL SPRINGS LN, HUMBLE, Texas, 77339
County	Harris County	Harris County	Harris County	Harris County	Harris County	Harris County
Neighborhood Code	2470.00	2470.00	2470.00	2470.00	2470.00	2470.00
Map Code	5669B	5669B	5669B	5669B	5669B	5669B
Distance from Subject	N/A	492 ft	0.2 mi	0.3 mi	0.4 mi	0.2 mi
Effective Year Built	2006	2003	2003	2003	2005	2006
Improvement Quality	Average	Average	Average	Average	Average	Average
Improvement Conditions	Average	Average	Average	Average	Average	Average
Additional Improvements						
Additional Improvements Value						
Property Value	$309,605	$251,134	$247,472	$249,359	$257,616	$271,929
Improvement Sq Ft	2,687	2,072	2,040	2,017	2,041	2,348
Improvement Value	$247,267	$190,563	$187,472	$189,575	$197,336	$206,049
Acreage (Land Size)	0.159500	0.125700	0.114800	0.114400	0.120100	0.227300
Property Value Per Sq Ft	$115.22	$121.20	$121.31	$123.63	$126.22	$115.81
Adjustments to Comparable Properties						
Effective Year Built (+-20% max)	N/A	2.25%	2.25%	2.25%	0.75%	0%
Improvement Quality	N/A	0%	0%	0%	0%	0%
Improvement Condition	N/A	0%	0%	0%	0%	0%
Additional Improvements	N/A	0	0	0	0	0
Improvement Size (+-25% max)	N/A	-47,641	-46,868	-47,394	-49,334	-29,749
Acreage (Land Size)	N/A	0.0169	0.02235	0.02255	0.0197	-0.0339
Total Adjustment to Value	N/A	$-41,948	$-41,245	$-41,727	$-47,351	$-29,841
Final Adjusted Value	N/A	$209,186	$206,227	$207,632	$210,265	$242,088
Final Adjusted Value per Sq Ft	N/A	$100.96	$101.09	$102.94	$103.02	$103.10
Median Adjusted Value per Sq Ft:	$100.88					
Taxpayer's Requested Value:	$271,051					

III. Selection Process and Adjustment Calculations for Comparable Properties

Selection of Comparables:

All comparable properties contained in this report were primarily selected for their proximity to the Subject Property. Potential comparables were first filtered, and then preferentially selected by the neighborhoods and map codes. Next, properties were filtered by characteristics such as an improvement's effective age, quality, and condition. Only properties in the same area as the Subject Property that were similarly situated and conditioned were selected for uniform and equal review. Additionally, all comparables used in this report are the same parcel type/use as the Subject Property. By selecting similarly situated properties in the same area as the Subject Property, all adjustments done to comparable properties are minimal yet necessary.

Adjustments to Comparables:

All comparable properties used in this report to establish Taxpayer's opinion of value for the Subject Property were reviewed for necessary adjustments. Comparable properties must be adjusted to be made similar to the Subject Property. Adjustments were made based on multiple important real property characteristics. These characteristics, as well as the calculation for their adjustment, are as follows:

- **Effective Year Built:** .75% adjustment to value for every year different from Subject Property. Expressed in percent. +-25% max.
- **Improvement Quality:** 5% adjustment to value per difference in Quality score from Subject Property. Expressed in percent.
- **Improvement Condition:** 5% adjustment to value per difference in Condition score from Subject Property. Expressed in percent.
- **Additional Improvements** (these are improvements that add value but may not be livable such as pools, sheds, garages, etc.) Subject Additional Improvements Value - Comparable Additional Improvements Value. Expressed in dollar amount.
- **Improvement Size:** (Comparable Improvement Sq Ft - Subject Improvement Sq Ft) * (Comparable Improvement value/Comparable Improvement Sq Ft). Expressed in dollar amount. +-25% max.

- **Acreage (Land Size):** 0.5% adjustment to value for every acre different from Subject Property. Expressed in percent.

The adjustments expressed as a percent (**Effective Year Built, Improvement Quality, Improvement Condition, and Acreage**) were summed and multiplied by the comparable property’s unadjusted value. The amount from that calculation was then summed with the two remaining adjustment amounts (**Additional Improvements and Improvement Size**) to get the Total Adjustment to Value. Taxpayer then applied the Total Adjustment to Value to the Comparable property’s unadjusted value to get the Comparable property’s final Adjusted Value. Finally, a median value was calculated of the adjusted per sq ft value for the comparables. Lastly, this median value per sq ft was applied to the Subject Property’s improvement sq ft to reach Taxpayer’s requested value.

These characteristics significantly impact value and must be adjusted for in a uniform and equal review. Taxpayer believes that the adjustments contained in this report are reasonable and necessary.

IV. Detailed Comparable Property Information

Comparable Property 1

- **Account/Parcel Number:** 1228420050001
- **Address:** 461 MYSTIC TRAIL LOOP, HUMBLE, Texas, 77339
- **Property Use/Classification:** Real, Residential, Single-Family
- **Neighborhood Code:** 2470.00
- **Map:** 5669B
- **Distance from Subject:** 489 ft
- **Effective Year Built:** 2006
- **Improvement Sq Ft:** 2,103
- **Improvement Value:** $187,166
- **Land Size (Acreage):** 0.120500
- **Property Improvement Quality:** Average
- **Property Improvement Conditions:** Average
- **Property Additional Improvements:**
- **Additional Improvements Value:** $0
- **Current Property Value:** $247,465
- **Current Property Value per Sq Ft:** $117.67
- **Total Adjustment to Value:** $-46,743
- **Adjusted Value:** $200,722
- **Adjusted Value per Sq Ft:** $95.45

Comparable Property 2

- **Account/Parcel Number:** 1228420020010
- **Address:** 1611 TRAIL FOREST CT, HUMBLE, Texas, 77339
- **Property Use/Classification:** Real, Residential, Single-Family
- **Neighborhood Code:** 2470.00
- **Map:** 5669B
- **Distance from Subject:** 0.3 mi
- **Effective Year Built:** 2002
- **Improvement Sq Ft:** 2,100
- **Improvement Value:** $186,902
- **Land Size (Acreage):** 0.114700
- **Property Improvement Quality:** Average
- **Property Improvement Conditions:** Average
- **Property Additional Improvements:** Canopy
- **Additional Improvements Value:** $652
- **Current Property Value:** $246,842
- **Current Property Value per Sq Ft:** $117.54
- **Total Adjustment to Value:** $-39,917
- **Adjusted Value:** $206,925
- **Adjusted Value per Sq Ft:** $98.54

Comparable Property 3

- **Account/Parcel Number:** 1228420020003
- **Address:** 1618 LAUREL SPRINGS LN, KINGWOOD, Texas, 77339
- **Property Use/Classification:** Real, Residential, Single-Family
- **Neighborhood Code:** 2470.00
- **Map:** 5669B
- **Distance from Subject:** 0.2 mi
- **Effective Year Built:** 2002
- **Improvement Sq Ft:** 2,100
- **Improvement Value:** $186,250
- **Land Size (Acreage):** 0.114900
- **Property Improvement Quality:** Average
- **Property Improvement Conditions:** Average
- **Property Additional Improvements:**
- **Additional Improvements Value:** $0
- **Current Property Value:** $246,254
- **Current Property Value per Sq Ft:** $117.26
- **Total Adjustment to Value:** $-39,120
- **Adjusted Value:** $207,134
- **Adjusted Value per Sq Ft:** $98.64

Comparable Property 4

- **Account/Parcel Number:** 1228420020036
- **Address:** 1602 TRAIL OAKS CT, HUMBLE, Texas, 77339
- **Property Use/Classification:** Real, Residential, Single-Family
- **Neighborhood Code:** 2470.00
- **Map:** 5669B
- **Distance from Subject:** 0.3 mi
- **Effective Year Built:** 2006
- **Improvement Sq Ft:** 2,348
- **Improvement Value:** $206,049
- **Land Size (Acreage):** 0.114800
- **Property Improvement Quality:** Average
- **Property Improvement Conditions:** Average
- **Property Additional Improvements:**
- **Additional Improvements Value:** $0
- **Current Property Value:** $265,401
- **Current Property Value per Sq Ft:** $113.03
- **Total Adjustment to Value:** $-29,690
- **Adjusted Value:** $235,711
- **Adjusted Value per Sq Ft:** $100.39

Comparable Property 5

- **Account/Parcel Number:** 1228420020050
- **Address:** 627 TRAIL SPRINGS CT, HUMBLE, Texas, 77339
- **Property Use/Classification:** Real, Residential, Single-Family
- **Neighborhood Code:** 2470.00
- **Map:** 5669B
- **Distance from Subject:** 0.5 mi
- **Effective Year Built:** 2006
- **Improvement Sq Ft:** 2,348
- **Improvement Value:** $206,049
- **Land Size (Acreage):** 0.120500
- **Property Improvement Quality:** Average
- **Property Improvement Conditions:** Average
- **Property Additional Improvements:**
- **Additional Improvements Value:** $0
- **Current Property Value:** $266,349
- **Current Property Value per Sq Ft:** $113.44
- **Total Adjustment to Value:** $-29,697
- **Adjusted Value:** $236,652
- **Adjusted Value per Sq Ft:** $100.79

Comparable Property 6

- **Account/Parcel Number:** 1228420040001
- **Address:** 460 MYSTIC TRAIL LOOP, HUMBLE, Texas, 77339
- **Property Use/Classification:** Real, Residential, Single-Family
- **Neighborhood Code:** 2470.00
- **Map:** 5669B
- **Distance from Subject:** 492 ft
- **Effective Year Built:** 2003
- **Improvement Sq Ft:** 2,072
- **Improvement Value:** $190,563
- **Land Size (Acreage):** 0.125700
- **Property Improvement Quality:** Average
- **Property Improvement Conditions:** Average
- **Property Additional Improvements:**
- **Additional Improvements Value:** $0
- **Current Property Value:** $251,134
- **Current Property Value per Sq Ft:** $121.20
- **Total Adjustment to Value:** $-41,948
- **Adjusted Value:** $209,186
- **Adjusted Value per Sq Ft:** $100.96

Comparable Property 7

- **Account/Parcel Number:** 1228420020021
- **Address:** 1602 TRAIL FOREST CT, HUMBLE, Texas, 77339
- **Property Use/Classification:** Real, Residential, Single-Family
- **Neighborhood Code:** 2470.00
- **Map:** 5669B
- **Distance from Subject:** 0.2 mi
- **Effective Year Built:** 2003
- **Improvement Sq Ft:** 2,040
- **Improvement Value:** $187,472
- **Land Size (Acreage):** 0.114800
- **Property Improvement Quality:** Average
- **Property Improvement Conditions:** Average
- **Property Additional Improvements:**
- **Additional Improvements Value:** $0
- **Current Property Value:** $247,472
- **Current Property Value per Sq Ft:** $121.31
- **Total Adjustment to Value:** $-41,245
- **Adjusted Value:** $206,227
- **Adjusted Value per Sq Ft:** $101.09

Comparable Property 8

- **Account/Parcel Number:** 1228420020026
- **Address:** 1623 TRAIL OAKS CT, HUMBLE, Texas, 77339
- **Property Use/Classification:** Real, Residential, Single-Family
- **Neighborhood Code:** 2470.00
- **Map:** 5669B
- **Distance from Subject:** 0.3 mi
- **Effective Year Built:** 2003
- **Improvement Sq Ft:** 2,017
- **Improvement Value:** $189,575
- **Land Size (Acreage):** 0.114400
- **Property Improvement Quality:** Average
- **Property Improvement Conditions:** Average
- **Property Additional Improvements:**
- **Additional Improvements Value:** $0
- **Current Property Value:** $249,359
- **Current Property Value per Sq Ft:** $123.63
- **Total Adjustment to Value:** $-41,727
- **Adjusted Value:** $207,632
- **Adjusted Value per Sq Ft:** $102.94

Comparable Property 9

- **Account/Parcel Number:** 1228420020039
- **Address:** 515 TRAIL SPRINGS CT, HUMBLE, Texas, 77339
- **Property Use/Classification:** Real, Residential, Single-Family
- **Neighborhood Code:** 2470.00
- **Map:** 5669B
- **Distance from Subject:** 0.4 mi
- **Effective Year Built:** 2005
- **Improvement Sq Ft:** 2,041
- **Improvement Value:** $197,336
- **Land Size (Acreage):** 0.120100
- **Property Improvement Quality:** Average
- **Property Improvement Conditions:** Average
- **Property Additional Improvements:**
- **Additional Improvements Value:** $0
- **Current Property Value:** $257,616
- **Current Property Value per Sq Ft:** $126.22
- **Total Adjustment to Value:** $-47,351
- **Adjusted Value:** $210,265
- **Adjusted Value per Sq Ft:** $103.02

Comparable Property 10

- **Account/Parcel Number:** 1228420010001
- **Address:** 1627 LAUREL SPRINGS LN, HUMBLE, Texas, 77339
- **Property Use/Classification:** Real, Residential, Single-Family
- **Neighborhood Code:** 2470.00
- **Map:** 5669B
- **Distance from Subject:** 0.2 mi
- **Effective Year Built:** 2006
- **Improvement Sq Ft:** 2,348
- **Improvement Value:** $206,049
- **Land Size (Acreage):** 0.227300
- **Property Improvement Quality:** Average
- **Property Improvement Conditions:** Average
- **Property Additional Improvements:**
- **Additional Improvements Value:** $0
- **Current Property Value:** $271,929
- **Current Property Value per Sq Ft:** $115.81
- **Total Adjustment to Value:** $-29,841
- **Adjusted Value:** $242,088
- **Adjusted Value per Sq Ft:** $103.10

V. Taxpayer’s Requested Value:

Taxpayer’s Requested Value:s requested value is based on the median value of appropriately adjusted, similarly situated comparable properties. Following the review and adjustment of these properties, Taxpayer has found the Subject Property to be valued in excess to what the current market supports. As such, Taxpayer respectfully requests that the Subject Property be adjusted to the value supported by the uniform and equal approach contained in this report.

Taxpayer’s Requested Value: $271,051