



Property Tax Protest Evidence 2025

Account number: [REDACTED]



		Per Sqft
Noticed Appraised Value :	\$464,331	\$157.29
Taxpayer's opinion of value:	\$406,529	\$137.71
Equal & Uniform analysis:	\$406,529	\$137.71

Equal and Uniform valuation analysis

This statement refers to a legal standard used to determine whether a property has been appraised fairly for tax purposes under the Texas Property Tax Code, Section 42.26(a)(3). Here's a breakdown of its key points:

1. Equal & Uniform Analysis:

This means that a property's value is compared to similar properties within the same neighborhood to ensure fairness.

The goal is to confirm that the subject property is not overvalued compared to others that share similar characteristics (such as size, condition, and location).

2. Legal Basis – Texas Property Tax Code, Section 42.26(a)(3):

This section provides a legal remedy when a property is appraised unequally for tax purposes.

The law ensures that properties of similar value and characteristics should have comparable appraised values.

3. Grounds for Relief:

A property owner may seek tax relief if their property's appraised value is higher than the median (middle) appraised value of comparable properties in the area.

The comparison is based on a reasonable number of properties and considers necessary adjustments (e.g., differences in size, features, or condition).

If the appraisal is found to be unfairly high, the court must grant relief to correct the discrepancy. Why This Matters:

This law helps protect property owners from excessive taxation due to inaccurate or inconsistent appraisals. It ensures fairness in property tax assessments by requiring equal treatment among similar properties.



\$464,331
Noticed Appraised Value

A1, Single Family Residence
25 years old

Class | Condition : RG2 | Average

Distance from Subject :

CDU Adj. Factor : 0.73

Porch Area (Sqft) : 399

Neighborhood : 2390

Patio | Deck (Sqft) : 0 | 0

Pool (Sqft) 0

Spa (Sqft): 0

Garage Type :

Garage Area (Sqft): 410

Area (sqft)	Appraised Value
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Land:	N/A	\$72,332
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Improvement:	2,952	\$391,999
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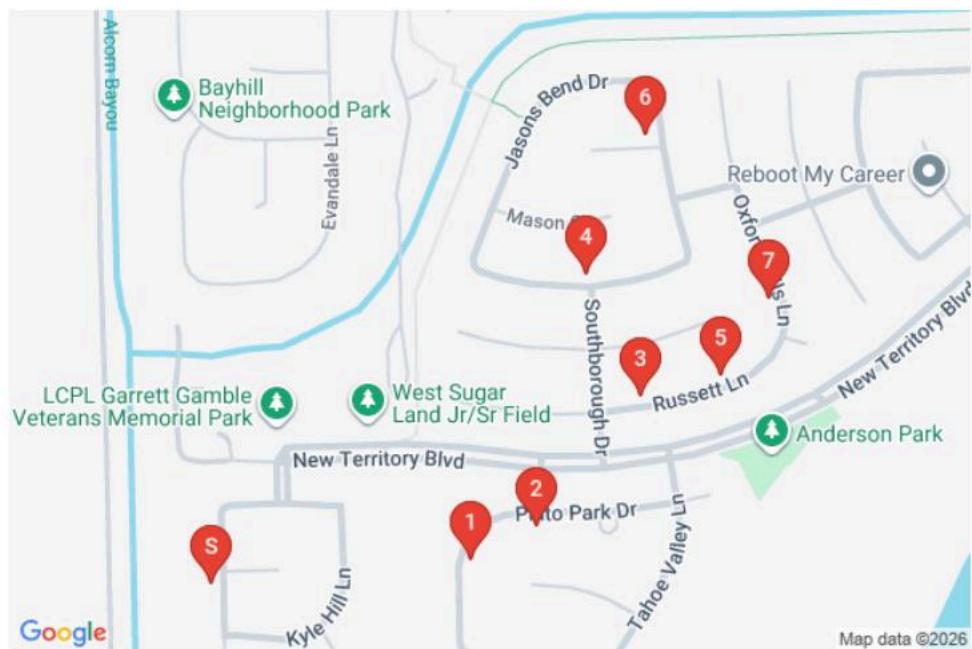
Equal & Uniform - Comparable Grid

	Subject Property	Comp 1	Comp 2	Comp 3	Comp 4
Quick Ref ID					
Address					
Distance from Subject (mi)	-	0.21 miles	0.27 miles	0.38 miles	0.39 miles
Neighborhood	2390	2390	2390	2390	2390
Building Value	\$391,999	\$410,574	\$404,205	\$395,964	\$389,224
Land Value	\$72,332	\$70,980	\$67,600	\$46,800	\$46,800
Living Area (Sqft)	2952	3164	3090	3013	3013
Class Condition	RG2 Average	RG2 Similar	RG2 Similar	RG2 Similar	RG2 Similar
CDU Adj. Factor	0.73	0.77	0.77	0.77	0.77
Year Built	2001	2001	2001	2001	2001
Garage Carport Area (Sqft)	410 0	462 0	398 0	400 0	400 0
Porch Area (Sqft)	399	93	170	321	49
Patio Deck (Sqft)	0 0	894 0	1204 0	666 0	938 0
Pool Spa (Sqft)	0 0	0 0	0 0	0 0	0 0
Appraised Value	\$464,331	\$481,554	\$471,805	\$442,764	\$436,024
Adjustments:					
Land Adj.	--	\$1,352	\$4,732	\$25,532	\$25,532
Improvement Adj.	--	-\$28,149	-\$18,322	-\$8,097	-\$8,097
CDU Adj.	--	-\$21,329	-\$20,998	-\$20,570	-\$20,219
Garage Carport Adj.	--	-\$2,340 \$0	\$540 \$0	\$450 \$0	\$450 \$0
Porch Adj.	--	\$13,158	\$9,847	\$3,354	\$15,050
Pool Spa.	--	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
Patio Deck Adj.	--	-\$40,230 \$0	-\$54,180 \$0	-\$29,970 \$0	-\$42,210 \$0
Adjusted Appraised Value PSF	--	\$404,017 \$136.86	\$393,424 \$133.27	\$413,463 \$140.06	\$406,529 \$137.71
Median Adj. Appraised Value per sqft	\$406,529 \$137.71				

Equal & Uniform - Comparable Grid ...contd.

	Subject Property	Comp 5	Comp 6	Comp 7
Quick Ref ID				
Distance from Subject (mi)	-	0.44 miles	0.50 miles	0.50 miles
Neighborhood	2390	2390	2390	2390
Building Value	\$391,999	\$395,348	\$405,120	\$414,748
Land Value	\$72,332	\$46,800	\$54,340	\$49,140
Living Area (Sqft)	2952	3243	2952	3013
Class Condition	RG2 Average	RG2 Similar	RG2 Similar	RG2 Similar
CDU Adj. Factor	0.73	0.78	0.77	0.78
Year Built	2001	2002	2001	2002
Garage Carport Area (Sqft)	410 0	441 0	410 0	400 0
Porch Area (Sqft)	399	25	423	308
Patio Deck (Sqft)	0 0	100 0	1520 0	975 0
Pool Spa (Sqft)	0 0	0 0	0 0	0 0
Appraised Value	\$464,331	\$442,148	\$459,460	\$463,888
Adjustments:				
Land Adj.	--	\$25,532	\$17,992	\$23,192
Improvement Adj.	--	-\$38,639	\$3	-\$8,097
CDU Adj.	--	-\$25,343	-\$21,045	-\$26,586
Garage Carport Adj.	--	-\$1,395 \$0	\$0 \$0	\$450 \$0
Porch Adj.	--	\$16,082	-\$1,032	\$3,913
Pool Spa.	--	\$0 \$0	\$0 \$0	\$0 \$0
Patio Deck Adj.	--	-\$4,500 \$0	-\$68,400 \$0	-\$43,875 \$0
Adjusted Appraised Value PSF	--	\$413,885 \$140.21	\$386,978 \$131.09	\$412,884 \$139.87
Median Adj. Appraised Value per sqft	\$406,529 \$137.71			

Locations of Equity Comps



Comparable Properties

E & U Adjustment Criteria

Equal & Uniform Analysis

This means that a property's value is compared to similar properties within the same neighborhood to ensure fairness. The goal is to confirm that the subject property is not overvalued compared to others that share similar characteristics (such as size, condition, and location).

Legal Basis – Texas Property Tax Code, Section 42.26(a)(3)

This section provides a legal remedy when a property is appraised unequally for tax purposes. The law ensures that properties of similar value and characteristics should have comparable appraised values.

Grounds for Relief

A property owner may seek tax relief if their property's appraised value is higher than the median (middle) appraised value of comparable properties in the area. The comparison is based on a reasonable number of properties and considers necessary adjustments (e.g., differences in size, features, or condition). If the appraisal is found to be unfairly high, the court must grant relief to correct the discrepancy.

Why This Matters

This law helps protect property owners from excessive taxation due to inaccurate or inconsistent appraisals. It ensures fairness in property tax assessments by requiring equal treatment among similar properties.



\$481,554

Appraised Value

A1, Single Family Residence

25 years old

\$425,345

Adjusted Market Value

Class | Condition : RG2 | Similar

Distance from Subject : 0.21 miles

CDU Adj. Factor : 0.77

Porch Area (Sqft) : 93

Neighborhood : 2390

Patio | Deck (Sqft) : 894 | 0

Pool (Sqft) 0

Spa (Sqft): 0

Garage Type :

Garage Area (Sqft): 462

Car Port: 0

Area (sqft)	Appraised Value
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Land:	N/A	\$70,980
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Improvement:	3,164	\$410,574
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Adjustments:

Land Adj.	\$1,352	\$1,352
Improvement Adj.	-\$28,149	(\$391,999 - \$132.79 * 3164)
CDU Adj.	-\$21,329	(0.73 / 0.77 - 1) * \$410,574
Garage Carport Porch Adj.	--	-\$2,340 \$0 \$13,158
Patio Deck Adj.	--	-\$40,230 \$0
Pool Spa Adj.	--	\$0 \$0
Adjusted Appraised Value	\$404,017	\$481,554 + \$1,352 + -\$28,149 + -\$21,329 + -\$2,340 + \$13,158 + \$0 + -\$40,230 + \$0 + \$0 + \$0

Equity Comp #2



\$471,805

Appraised Value

A1, Single Family Residence

25 years old

\$414,422

Adjusted Market Value

Class | Condition : RG2 | Similar

Distance from Subject : 0.27 miles

CDU Adj. Factor : 0.77

Porch Area (Sqft) : 170

Neighborhood : 2390

Patio | Deck (Sqft) : 1204 | 0

Pool (Sqft) 0

Spa (Sqft): 0

Garage Type :

Garage Area (Sqft): 398

Car Port: 0

Area (sqft)	Appraised Value
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Land:	N/A	\$67,600
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Improvement:	3,090	\$404,205
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Adjustments:

Land Adj.

\$4,732 \$4,732

Improvement Adj.

-\$18,322 (\$391,999 - \$132.79 * 3090)

CDU Adj.

-\$20,998 (0.73 / 0.77 - 1) * \$404,205

Garage | Carport | Porch Adj.

-- \$540 | \$0 | \$9,847

Patio | Deck Adj.

-- -\$54,180 | \$0

Pool | Spa Adj.

-- \$0 | \$0

Adjusted Appraised Value

\$471,805 + \$4,732 + -\$18,322 + -\$20,998 + \$540 + \$9,847 + \$0 + -
\$393,424 \$54,180 + \$0 + \$0 + \$0



\$442,764

Appraised Value

A1, Single Family Residence

25 years old

\$434,033

Adjusted Market Value

Class | Condition : RG2 | Similar

Distance from Subject : 0.38 miles

CDU Adj. Factor : 0.77

Porch Area (Sqft) : 321

Neighborhood : 2390

Patio | Deck (Sqft) : 666 | 0

Pool (Sqft) 0

Spa (Sqft): 0

Garage Type :

Garage Area (Sqft): 400

Car Port: 0

Area (sqft) Appraised Value

Land: N/A \$46,800

Improvement: 3,013 \$395,964

Adjustments:

Land Adj.	\$25,532	\$25,532
Improvement Adj.	-\$8,097	(\$391,999 - \$132.79 * 3013)
CDU Adj.	-\$20,570	(0.73 / 0.77 - 1) * \$395,964
Garage Carport Porch Adj.	--	\$450 \$0 \$3,354
Patio Deck Adj.	--	-\$29,970 \$0
Pool Spa Adj.	--	\$0 \$0
Adjusted Appraised Value	\$442,764 + \$25,532 + -\$8,097 + -\$20,570 + \$450 + \$3,354 + \$0 + -	\$413,463
		\$29,970 + \$0 + \$0 + \$0



\$436,024

Appraised Value

A1, Single Family Residence

25 years old

\$426,749

Adjusted Market Value

Class | Condition : RG2 | Similar

Distance from Subject : 0.39 miles

CDU Adj. Factor : 0.77

Porch Area (Sqft) : 49

Neighborhood : 2390

Patio | Deck (Sqft) : 938 | 0

Pool (Sqft) 0

Spa (Sqft): 0

Garage Type :

Garage Area (Sqft): 400

Car Port: 0

Area (sqft)	Appraised Value
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Land:	N/A	\$46,800
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Improvement:	3,013	\$389,224
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Adjustments:

Land Adj.	\$25,532	\$25,532
Improvement Adj.	-\$8,097	(\$391,999 - \$132.79 * 3013)
CDU Adj.	-\$20,219	(0.73 / 0.77 - 1) * \$389,224
Garage Carport Porch Adj.	--	\$450 \$0 \$15,050
Patio Deck Adj.	--	-\$42,210 \$0
Pool Spa Adj.	--	\$0 \$0
Adjusted Appraised Value	\$436,024 + \$25,532 + -\$8,097 + -\$20,219 + \$450 + \$15,050 + \$0 + -	\$406,529
	\$42,210 + \$0 + \$0 + \$0	



\$442,148

Appraised Value

A1, Single Family Residence

24 years old

\$434,159

Adjusted Market Value

Class | Condition : RG2 | Similar

Distance from Subject : 0.44 miles

CDU Adj. Factor : 0.78

Porch Area (Sqft) : 25

Neighborhood : 2390

Patio | Deck (Sqft) : 100 | 0

Pool (Sqft) 0

Spa (Sqft): 0

Garage Type :

Garage Area (Sqft): 441

Car Port: 0

Area (sqft)	Appraised Value
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Land:	N/A	\$46,800
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Improvement:	3,243	\$395,348
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Adjustments:

Land Adj.	\$25,532	\$25,532
Improvement Adj.	-\$38,639	(\$391,999 - \$132.79 * 3243)
CDU Adj.	-\$25,343	(0.73 / 0.78 - 1) * \$395,348
Garage Carport Porch Adj.	--	-\$1,395 \$0 \$16,082
Patio Deck Adj.	--	-\$4,500 \$0
Pool Spa Adj.	--	\$0 \$0
Adjusted Appraised Value	\$413,885	\$442,148 + \$25,532 + -\$38,639 + -\$25,343 + -\$1,395 + \$16,082 + \$0 + -\$4,500 + \$0 + \$0 + \$0



\$459,460

Appraised Value

A1, Single Family Residence

25 years old

\$408,023

Adjusted Market Value

Class | Condition : RG2 | Similar

Distance from Subject : 0.50 miles

CDU Adj. Factor : 0.77

Porch Area (Sqft) : 423

Neighborhood : 2390

Patio | Deck (Sqft) : 1520 | 0

Pool (Sqft) 0

Spa (Sqft): 0

Garage Type :

Garage Area (Sqft): 410

Car Port: 0

Area (sqft)	Appraised Value
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Land:	N/A	\$54,340
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Improvement:	2,952	\$405,120
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Adjustments:

Land Adj.	\$17,992	\$17,992
Improvement Adj.	\$3	(\$391,999 - \$132.79 * 2952)
CDU Adj.	-\$21,045	(0.73 / 0.77 - 1) * \$405,120
Garage Carport Porch Adj.	--	\$0 \$0 -\$1,032
Patio Deck Adj.	--	-\$68,400 \$0
Pool Spa Adj.	--	\$0 \$0
Adjusted Appraised Value	\$459,460 + \$17,992 + \$3 + -\$21,045 + \$0 + -\$1,032 + \$0 + -\$68,400 + \$0 + \$0 + \$0	\$386,978



\$463,888

Appraised Value

\$434,153

Adjusted Market Value

A1, Single Family Residence

24 years old

Class | Condition : RG2 | Similar

Distance from Subject : 0.50 miles

CDU Adj. Factor : 0.78

Porch Area (Sqft) : 308

Neighborhood : 2390

Patio | Deck (Sqft) : 975 | 0

Pool (Sqft) 0

Spa (Sqft): 0

Garage Type :

Garage Area (Sqft): 400

Car Port: 0

Area (sqft)	Appraised Value
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Land:	N/A	\$49,140
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Improvement:	3,013	\$414,748
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Adjustments:

Land Adj.	\$23,192	\$23,192
Improvement Adj.	-\$8,097	(\$391,999 - \$132.79 * 3013)
CDU Adj.	-\$26,586	(0.73 / 0.78 - 1) * \$414,748
Garage Carport Porch Adj.	--	\$450 \$0 \$3,913
Patio Deck Adj.	--	-\$43,875 \$0
Pool Spa Adj.	--	\$0 \$0
Adjusted Appraised Value	\$463,888 + \$23,192 + -\$8,097 + -\$26,586 + \$450 + \$3,913 + \$0 + -	\$412,884
	\$43,875 + \$0 + \$0 + \$0	

C.D.U. Factor

C.D.U. Factor

The CDU Factors represent how a property's Condition, Desirability, and Utility (CDU) impact its assessed value over time. These factors help adjust property values based on their actual age and overall condition.

CDU Categories

Properties are classified into different conditions such as Excellent, Very Good, Good, Average, Fair, Poor, and Very Poor.

Aging Impact

As properties age, their CDU factor decreases, meaning older properties typically have lower value adjustments compared to newer ones.

Adjustment for Appraisals

The CDU factor is applied to ensure a fair valuation, helping determine if a property is appraised too high or too low compared to similar properties in the area. Essentially, these adjustments ensure that property valuations reflect reality by considering aging and condition differences, protecting property owners from unfair assessments.