



Property Tax Protest Evidence 2025

Account number: [REDACTED]

[REDACTED]

[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
Land:	N/A	\$72,332
Improvement:	2,952	\$391,999

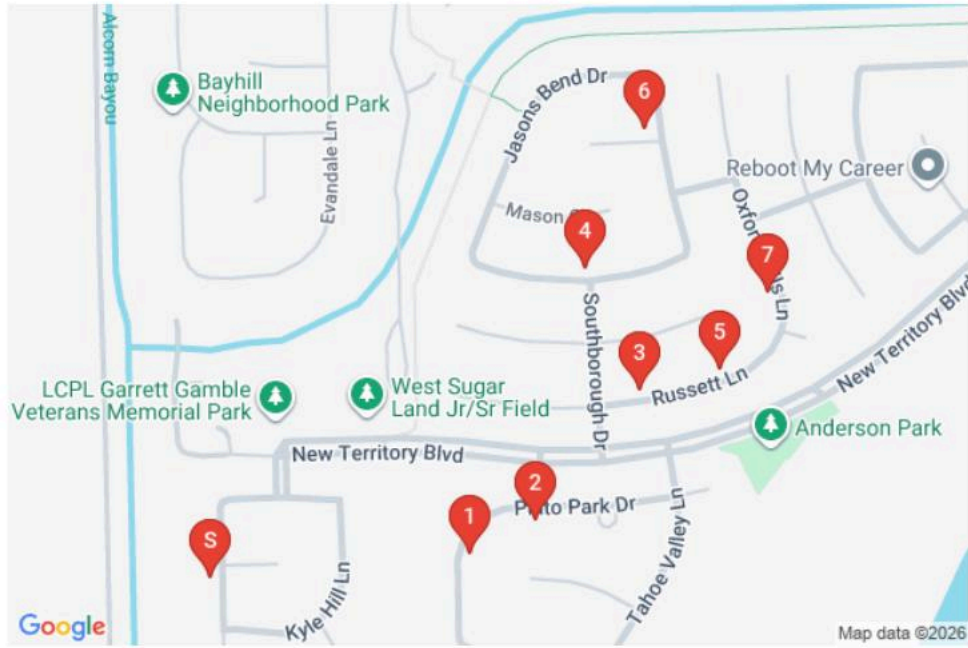
Equal & Uniform - Comparable Grid

	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.

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\$481,554
Appraised Value

A1, Single Family Residence
25 years old

\$425,345
Adjusted Market Value

Class | Condition : RG2 | Similar

CDU Adj. Factor : 0.77

Neighborhood : 2390

Pool (Sqft) 0

Garage Type :

Distance from Subject : 0.21 miles

Porch Area (Sqft) : 93

Patio | Deck (Sqft) : 894 | 0

Spa (Sqft): 0

Garage Area (Sqft): 462

Car Port: 0

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

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	$\$481,554 + \$1,352 + -\$28,149 + -\$21,329 + -\$2,340 + \$13,158 + \$0 + -\$40,230 + \$0 + \$0 + \$0$



\$471,805
Appraised Value

A1, Single Family Residence
25 years old

\$414,422
Adjusted Market Value

Class | Condition : RG2 | Similar
CDU Adj. Factor : 0.77
Neighborhood : 2390
Pool (Sqft) 0
Garage Type :

Distance from Subject : 0.27 miles
Porch Area (Sqft) : 170
Patio | Deck (Sqft) : 1204 | 0
Spa (Sqft): 0
Garage Area (Sqft): 398
Car Port: 0

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

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	\$393,424	$\$471,805 + \$4,732 + -\$18,322 + -\$20,998 + \$540 + \$9,847 + \$0 + -$ $\$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	\$413,463	\$442,764 + \$25,532 + -\$8,097 + -\$20,570 + \$450 + \$3,354 + \$0 + - \$29,970 + \$0 + \$0 + \$0



\$426,749

25 years old

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

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



\$442,148
Appraised Value

A1, Single Family Residence
24 years old

\$434,159
Adjusted Market Value

Class | Condition : RG2 | Similar
CDU Adj. Factor : 0.78
Neighborhood : 2390
Pool (Sqft) 0
Garage Type :

Distance from Subject : 0.44 miles
Porch Area (Sqft) : 25
Patio | Deck (Sqft) : 100 | 0
Spa (Sqft): 0
Garage Area (Sqft): 441
Car Port: 0

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

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
Land:	N/A	\$54,340
Improvement:	2,952	\$405,120

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	\$386,978	$\$459,460 + \$17,992 + \$3 + -\$21,045 + \$0 + -\$1,032 + \$0 + -\$68,400 +$ $\$0 + \$0 + \$0$



\$463,888
Appraised Value

A1, Single Family Residence
24 years old

\$434,153
Adjusted Market Value

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
Land:	N/A	\$49,140
Improvement:	3,013	\$414,748

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	\$412,884	\$463,888 + \$23,192 + -\$8,097 + -\$26,586 + \$450 + \$3,913 + \$0 + -
		\$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.