

Circuit Court for Prince George's County  
Case No. CAL15-32528

UNREPORTED  
IN THE COURT OF SPECIAL APPEALS  
OF MARYLAND

No. 1051

September Term, 2016

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JAMES P. LOWERY JR.

v.

SUPERVISOR OF ASSESSMENTS OF  
PRINCE GEORGE'S COUNTY

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Woodward, C.J.,  
Graeff,  
Moylan, Charles, E., Jr.  
(Senior Judge, Specially Assigned),

JJ.

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PER CURIAM

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Filed: September 11, 2017

\*This is an unreported opinion, and it may not be cited in any paper, brief, motion, or other document filed in this Court or any other Maryland Court as either precedent within the rule of stare decisis or as persuasive authority. Md. Rule 1-104.

In 2015, the State Department of Assessments and Taxation informed James P. Lowery, Jr., appellant, that his residential property in Temple Hills, Maryland had been valued at \$345,600 for tax purposes. Following appeals to the Supervisor of Assessments of Prince George’s County and the Property Tax Assessment Appeals Board for Prince George’s County, the assessed value of the property was reduced to \$238,000 because Lowery presented evidence that the property lacked wall insulation, had poor drainage due to grading issues, had earthquake damage, and had a faulty sewer line. Lowery then appealed to the Maryland Tax Court, which affirmed the \$238,000 valuation. After the Circuit Court for Prince George’s County affirmed the decision of the Maryland Tax Court, Lowery filed this appeal that essentially raises a single issue: whether the Tax Court erred in affirming the tax assessment of his property. For the reasons that follow, we affirm.

The Tax Court is an administrative agency and, as such, “is subject to the same standards of judicial review as other administrative agencies.” *Frey v. Comptroller of Treasury*, 422 Md. 111, 136 (2011). Thus, our inquiry “is not whether the circuit court erred, but rather whether the administrative agency erred.” *Comptroller of the Treasury v. Clise Coal, Inc.*, 173 Md. App. 689, 697 (2007) (citation omitted). A decision of the Tax Court is considered *prima facie* correct, and is reviewed in the light most favorable to that court. *See Chicago Classics, Inc. v. Comptroller of the Treasury*, 189 Md. App. 695, 707 (2010). And it is not this Court’s job to substitute our judgment for that of the Tax Court. *See Maryland–National Capital Park and Planning Comm’n v. Anderson*, 395 Md. 172, 180-81 (2006). Therefore, we will affirm a decision of the Tax Court “unless that decision

is not supported by substantial evidence appearing in the record or is erroneous as a matter of law.” *Supervisor of Assessments v. Stellar GT*, 406 Md. 658, 669 (2008).

At the hearing before the Tax Court, Derek Woods, an assessor for Prince George’s County, introduced his appraisal of the property. That appraisal utilized the market and cost approaches to value, and concluded that, based on three comparable properties, the value range for appellant’s property was between \$328,700 and \$425,000. Woods further testified that he had reduced the assessed value of the property to \$238,000 to reflect the insulation, drainage, earthquake damage, and sewer line issues identified by Lowery. Although Lowery claimed that the value of the property should have been further reduced as a result of those issues, he offered no evidence to support a lower valuation. Consequently, we are persuaded that the Tax Court’s decision was supported by substantial evidence.

**JUDGMENT OF THE CIRCUIT  
COURT FOR PRINCE GEORGE’S  
COUNTY AFFIRMED. COSTS TO  
BE PAID BY APPELLANT**