CORRIDEN

SAMPLE

TEX. TAX CODE §41.43(B)(3) · UNEQUAL APPRAISAL

Unequal-Appraisal Evidence Packet

SUBJECT PROPERTY
101 N HOUSTON ST

ACCOUNT
167

COUNTY
Tarrant

TAX YEAR
2026

Prepared from public appraisal-roll data · 2026-07-29

ASSESSED VALUE	EQUITABLE ESTIMATE	DIFFERENCE
$2,950,453	**$2,646,156**	**$304,297 (10.3%)**

All figures are informational estimates derived from the county's public appraisal roll. Methodology, constants, and statute basis are printed in full on page 4.

■ §1 — SUBJECT PROPERTY & RESULT

101 N HOUSTON ST

Account 167 · Tarrant County · owner of record: OWNER OF RECORD

ROLL FACTS (2026)

Property class	F1
Neighborhood code	FoodSvcGen
Map grid	2048-396
Year built	1920
Gross building area	13,600 SF

ASSESSED VALUE ON THE ROLL

Land value	$630,000
Improvement value	$2,320,453
Total assessed value	$2,950,453
Assessed value per SF	$216.95

EQUITY-TEST RESULT — INFORMATIONAL ESTIMATE

Subject unit value	$216.95 / SF
Median adjusted unit value of comparables	$194.57 / SF

Equitable value estimate	$2,646,156
Indicated over-assessment	$304,297 (10.3%)

The subject's assessed unit value exceeds the median adjusted unit value of its comparables. The comparable grid (page 3) and median study (page 4) document how these figures were derived.

REQUESTED VALUE

Value the owner may request on Form 50-132: **$2,646,156** — informational estimate.

■ §2 — COMPARABLE GRID

Comparable properties, adjusted

Same property class (F1), selected by the fixed ladder printed on page 4; every adjustment factor shown.

#	ACCOUNT	SITUS	NBHD	GRID	YR	GBA	ASSESSED	$/SF	SIZE ×	AGE ×	ADJ $/SF
S	**167**	**101 N HOUSTON ST (subject)**	**FoodSvcGen**	**2048-396**	**1920**	**13,600**	**$2,950,453**	**$216.95**	—	—	**$216.95**
1	5754	808 MAIN ST	FoodSvcGen	2048-392	1905	14,402	$4,086,320	$283.73	1.006	1.075	$306.77
2	1089919	432 S MAIN ST	FoodSvcGen	2126-460	1914	8,700	$1,681,347	$193.26	0.956	1.030	$190.36
3	4687418	1400 N MAIN ST	FoodSvcGen	2042-404	1918	8,620	$2,087,915	$242.22	0.955	1.010	$233.74
4	1297295	318 BRYAN AVE	FoodSvcGen	2048-388	1930	19,199	$3,950,000	$205.74	1.035	0.950	$202.31
5	1900994	1406 N MAIN ST	FoodSvcGen	2042-404	1918	7,934	$779,300	$98.22	0.948	1.010	$94.00
6	475084	4705 CAMP BOWIE BLVD	FoodSvcGen	2030-388	1922	7,616	$1,586,169	$208.27	0.944	0.990	$194.57
7	685887	1309 CALHOUN ST	FoodSvcGen	2048-392	1920	6,873	$891,169	$129.66	0.934	1.000	$121.11
Median of adjusted unit values											**$194.57**

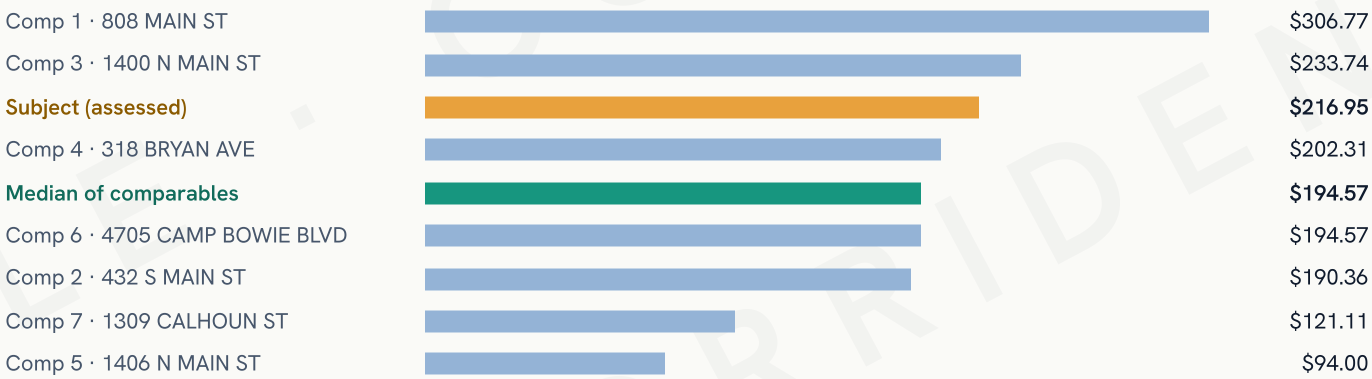
Selected at rung: N1: same neighborhood, size ±50%, age ±15y — 7 comparables.

Source: Tarrant County public appraisal roll, tax year 2026. Size and age factors are the published constants documented on page 4; adjusted $/SF = raw $/SF × size factor × age factor, as computed by the engine.

■ §3 — MEDIAN STUDY & METHODOLOGY

Where the subject sits

Adjusted unit values ($/SF), sorted; subject and median marked.



STATUTE BASIS

> Tex. Tax Code §41.43(b)(3): a protest on the ground of unequal appraisal shall be determined in favor of the protesting party unless the appraisal district establishes that the appraised value of the property is equal to or less than the median appraised value of a reasonable number of comparable properties appropriately adjusted. This packet presents that test: comparable properties selected by the fixed, documented ladder below, each adjusted for size and age with published constants, and the median of the adjusted unit values applied to the subject's building area. Under SB 2063 (2025), market-value evidence cannot defeat an unequal-appraisal ground — the comparable-median study stands on its own.

SELECTION LADDER

N1: same neighborhood, size ±50%, age ±15y ← SELECTED

N2: same neighborhood, size ±75%, age ±25y

A: same map sheet, size ±50%, age ±15y

B: same map sheet, size ±75%, age ±25y

C: countywide class, size ±50%, age ±15y

D: countywide class, size ±75%, age ±25y

ADJUSTMENT METHOD

Comparables: 5–10 properties of the SAME property class (never relaxed), nearest in building size, selected by the fixed ladder below — tightest geography first.

Size adjustment: adjusted = raw × (comp GBA / subject GBA)^0.1 — larger buildings carry lower unit values, so a comp smaller than the subject adjusts DOWN.

Age adjustment: ±0.005 per year of age difference, capped at ±0.10; a comp newer than the subject adjusts DOWN.

Median: the middle of the adjusted unit values ($/SF); equitable value estimate = median × subject building area.

■ §4 — TAX EFFECT

What the difference is worth per year

Adopted rates of the taxing entities that levy on this parcel, applied to the indicated over-assessment. Informational estimate.

TAXING ENTITY	RATE PER $100
Tarrant County	0.18620
JPS HEALTH NETWORK	0.16500
TARRANT COUNTY COLLEGE	0.11228
CITY OF FORT WORTH	0.67000
FORT WORTH ISD	1.02910
Total combined rate (2025 adopted)	**2.16258% of taxable value**

ANNUAL TAX EFFECT — ESTIMATE

Indicated over-assessment of $304,297 at the combined rate ≈ **$6,581** per year — informational estimate, computed by the engine from the adopted rates above.

Rates are the entities' adopted rates (2025 adopted) from public records. Actual tax depends on exemptions, special valuations, and the value finally determined; nothing here promises any particular outcome.

■ §5 — FILING GUIDE

How the owner uses this packet

The owner acts for himself at every step; these are the public filing procedures.

1 File a Notice of Protest (Comptroller Form 50-132) with the Tarrant Appraisal Review Board by May 15 or within 30 days after your notice of appraised value was delivered, whichever is later (Tex. Tax Code §41.44). Check the ground: 'Value is unequal compared with other properties.'

2 You may file online through the district's owner e-protest portal (tad.org) or by mail to the ARB at the address on your notice.

3 Bring this packet to the informal review with the district appraiser and, if unresolved, to your ARB hearing. The comparable grid and median study are your §41.43(b)(3) evidence; hand the panel the comp-grid page.

4 You act for yourself at every step. This packet is information you chose to present — no one files, appears, or speaks for you.

ABOUT THIS PACKET

Every number derives from the county's public appraisal roll and adopted tax rates; the methodology and constants are printed in full on page 4.