State of New Mexico
County of Sandoval
Thirteenth Judicial District

Kenneth and Kathleen DeHoff,
Appellants

Vs. No. D-1329-CV-2023-1382

Linda Gallegos in her role as Sandoval County Assessor

(1) Statement of the Issues;

Comes Now Appellants Kenneth and Kathleen DeHoff ("Appellants"), representing themselves Pro Se state: This is an action pursuant to NM Stat §7-38-28 which grants Appellants, as property owners aggrieved by the decisions of the Appellee, the right to pursue an appeal of those decisions via NM Stat §39-3-1.1 following the rules established by 1-074 NMRA. The decisions Appellants appeal from are the Sandoval County Valuation Protests Board Final Decision & Order ("The Order") from their August 8 hearing with the Sandoval County Valuation Protests Board, Appellee and Appellee Employees.

In Corrales, east of Loma Larga, in a six square mile area, all land is taxed the exact same amount, per square foot. Appellee has established this flat rate tax by improperly constraining the valuations of land in violation of several state laws. The only land differentiation Appellee applies is the side of Loma Larga the land is on and the size of the parcel. This results in identical valuations of land, per square foot, for all non-residential properties, as well as all recently sold residential properties, that bears no resemblance to actual market values and this scheme is not a generally accepted appraisal method. This scheme also results in inflated valuations, in excess of 30%, of all improvements upon the land for recently sold residential properties. This flat rate valuation is deliberate, consistent, systematic, years long, and establishes a regressive tax which is discriminatory based on the wealth of property owners.

The circumstances outlined herein by Appellants point to a clear violation of their constitutional rights, specifically their right to equal protection under Article II, Section 18 of the New Mexico Constitution, and the 14th amendment of the US Constitution. This violation is attributed directly to the breach by Appellee of Article VIII, Section 1(A) of the New Mexico Constitution, which mandates ad valorem property taxes, embodying the essence of "equal protection under the law" in regards to uniform taxation. Appellants note striking parallels with Allegheny-Pittsburgh Coal Co. v. County Comm'n, 488 U.S. 336 (1989) and quote Chief Justice William Rehnquist's Opinion which is also relevant in this case: "Intentional systematic undervaluation by state officials of other taxable property in the same class contravenes the constitutional right of one taxed upon the full value of his property."…or in Appellant's case, taxed upon **over** the full value of their property

In simple terms, Appellants' land is valued exactly the same as everyone else's, per square foot, even lands that sold for double or more the value of their own last year, per square foot.

Appellants represent themselves, and have neither the financial resources nor the legal expertise necessary to litigate this constitutional violation which is a community-wide problem. Appellants therefore limited their arguments before the Sandoval County Valuation Protests Board to how this unconstitutional valuation method impacts them only and based their arguments on the relevant state laws that are being violated in order to achieve

this unconstitutional flat rate valuation. Appellants raise their challenges on appeal based on statute only, as it applies to Corrales East, but ask the court as it considers this case to evaluate the bigger picture and grant any assistance as may be available to Appellants in correcting the constitutional injustice for Corrales East and Corrales West.

The Order from the Sandoval County Valuation Protests Board addresses three issues Appellants raised regarding the valuation of the Appellant's four adjacent lots that make up the their property ("Bad Coyote Farm"), legally described as: Tony Garcia Subdivision S: 14 T: 12N R: 3E. Issue 1, the improper valuation of land of all four lots; Issue 2, the denial of Agricultural Exemptions on the three vacant properties; and Issue 3, the improper valuation of Appellant's home. This appeal concerns only one of the three issues presented to the Board, Issue 3 the improper valuation of Appellant's home.

Appellants have prevailed, partially, in their protest. The Order acknowledges as Order 22 that for Issue 1, the comparison by Appellee of Appellant's vacant Land to vacant land over 4.5 miles south via Appellee's flat rate valuation scheme to be improper. Order 23 pertains to Appellant's residential property against Issue 3 and is the sole focus of this matter. The Board's decisions regarding Lot 2 in Order 23 are arbitrary and capricious. There is no substantial evidence to support a finding for the land of our lot 2 to be valued the exact same amount as the lands 4.5 miles south and 27% higher value than the Appellant's lots immediately adjacent to it. The implication that Lot 2 is by some means, more comparable to lots 4.5 miles south than it is to its direct neighbors is fundamentally flawed and no evidence introduced supports this conclusion by the Board.

As a final point of introduction, the Appellants emphasize and preserve the repeated improper conduct of Appellee and her employees in this matter, as Order 23 states Appellee testimony was material in supporting that Order. Prior to the proceedings, in spite of two informal discovery meetings and a formal IPRA discovery request, Appellee failed to provide the comparables information of Appellant's properties that Appellees introduced as evidence. Instead they provided different versions which materially misrepresented Appellee's comparable selections and valuation methods and calculations. Throughout the hearing, as Appellants document from the record, the Appellants were subjected to numerous instances of egregious misconduct by Appellee and her employees, including misstatements of the facts, misstatements of the law and multiple instances of perjury. Appellee's and her employee's actions are representative, not of a fair, unbiased, expert assessment department, but rather an unaccountable, unprofessional and unethical government entity willing to work beyond the bounds of law to advance its discriminatory policy. Such behavior by an elected official and associates should shock the conscience of the court and warrants serious consideration of sanctions. Appellants respectfully request that the court determine the appropriate sanctions in light of the evidence presented.

(2) Summary of the Proceedings;

Regarding references to the record within. The audio recording with relevant testimony to Appellant's argument is in the file titled "Dehoff, Kenneth 2nd Recording.m4a"hereafter referenced as <Audio>, 3 hours, 28 minutes, 38 seconds long. As a calibration aid, at exactly 27 seconds in the timeline Appellant can be heard saying the word "Three". Specific references will be by timestamps of the beginning and ending of relevant sections, for example <Audio:1:03:15-1:04:30>. Introduced documentary evidence from the hearing is within the record file entitled "Dehoff Appeal corrected protestant exhibit pgs.pdf", 158 pages long. References will be formatted as <PG #:Exhibit ID:pg#> where "PG #" refers to the PDF Document page number and Exhibit "ID:pg#" refers to the introduced evidence item and the page number within that individual document. Additionally Appellants filed a correction to the record under 1-074(i) to include the IPRA contents provided by Appellees to Appellants during

discovery, referred to as <IPRA:1-3>. All references to the IPRA record items will also include the relevant reference from within Exhibit B.

Appellants raised three inter-related issues in protest of the 2023 valuation of their 4 Properties: 1017070085125 (Lot 1),1017070022122 (Lot 2), 1017070074118 (Lot 3), 1017070124119 (Lot 4) <27:Exhibit A:2>. Only Order 23 impacting Lot 2 is challenged in this appeal, there are no open issues on Lot 1, Lot 3 or Lot 4.

Appellants' prima facie arguments are most easily understood by reviewing the contents of Exhibit A and they encourage the court to take the time to review the 11 pages to understand their logic <27-36:Exhibit A:2-11>.The summary of arguments presented at the August 8th Sandoval County Valuation Protests Board Hearing were:

Issue one: Sandoval County Assessor values the land component of non-residential and recently sold residential properties in the entirety of Appellant's area, Corrales East, the exact same amount per square foot (4.68/sq ft, 204,000/acre), resulting in assessments for most properties in the area (Corrales East) that are in violation of NMSA 7-36-15(A)(B) and (C). The Corrales East area is roughly defined as the approximately 2500 lots in the six square miles east of the Loma Larga road in the Village of Corrales, bounded on the north by Rio Rancho and on the south by Albuquerque and on the east by the Rio Grande River <29:Exhibit A:4>.

Issue One Status: This was resolved in Appellant's favor for the three vacant lots (Lot 1, Lot 3, Lot 4) as seen as Order 22. This issue was not found in Appellant's favor for the lot with the house, barn and detached garage on it, Lot 2, situated physically between lots 1 and 3, as seen by Order 23.

Issue Two, Appellants are a registered farm business and had applied for an agricultural exemption on three of the four lots that are being actively farmed (Lot 1, Lot 3, Lot 4).

Issue Two Status: Appellees refused to provide the data from Appellant's IPRA request that would have demonstrated their historic granting practices which are consistent with Appellant's application. Without this data as evidence Appellants have no choice but to accept the order denying an Agricultural Exemption on the three lots currently being actively farmed (Lot 1, Lot 3, Lot 4).

Issue Three, Appellant's newly constructed home, barn and detached garage on Lot 2 were initially assessed in 2023. The valuation of Lot 2 is too high based on comparable sales and Issue 1, the flat rate land valuations.

Issue Three Status: This is the subject of this Appeal. Appellee's residential property valuation for Lot 2 was based on a simplistic separation between land value and house value<IPRA:3><53:Exhibit B:14><136:Exhibit #4:1>. Because Appellee applies the same land value to all properties, most improvements in Corrales East are overvalued because most land is undervalued which led to the improvements of all comparable properties used against Lot 2 being dramatically overvalued. A simple illustration, for a $1,000,000 property with a 3,000 sq ft home on one acre. With land valued at $200,000/acre the value of the home is $267/sq ft but with land valued at $300,000/acre the value of the home is $233/sq ft.

Calendar of Actions
April 26, 2023 – Appellants submitted 4 protest letters and 3 Agricultural Exemption forms via email to Jacob Pino Y Ortiz ("Junior Assessor")
June 28, 2023 – Appellant Mr DeHoff met informally with Junior Assessor to request comparables data as well as information required to validate the Appellees valuations and also assistance in properly filling out agricultural

exemption forms. No Information was provided in this meeting – Appellants were directed to submit an IPRA Request.
June 29, 2023 – Appellants submit IPRA P13570-062923
July 10, 2023 – Appellee responded to IPRA Request with 2 spreadsheets. One containing Non-residential properties and one containing residential properties, represented to Appellants as our comparables.
July 12, 2023 – Appellant emails Sandoval County Commissioner Jay Block stating concerns of the unconstitutional valuations in Corrales; Jay Block forwards Appellant's concerns to Appellee.
July 13, 2023 – Appellee's Assessor Supervisor Lawrence Griego emails an explanation to Commissioner Jay Block and Appellants explaining the use of the 'Mass Appraisal' method, utilizing a 'single measure' in valuing properties in Corrales. <110:Exhibit B:71>
July 24, 2023 – Commissioner Jay Block arranged a subsequent informal meeting between Appellant, Appellee and her employees Jacob Pino Y Ortiz, Edward Olona and Lawrence Griego, to attempt to get the information requested in the IPRA that was not provided. No documentary information was provided in this meeting.
August 2, 2023 – Appellants deliver argument and evidence to Appellee's front window
August 8, 2023 – Appellants and Appellees and her employees Jacob Pino Y Ortiz, Edward Olona and Lawrence Griego participated in the 6 hour Sandoval County Protest Board Hearing
September 8, 2023 – Appellants received the order of Appellee. <153-156:Final Decision and Order:1-4>

October 17, 2023 – Appellants file their Statement of Issues: Appellants address the complexity and their confusion surrounding their appeal regarding the relationship between Appellee, Sandoval County valuation Protests Board and the Property Tax Division. The Sandoval County Valuation Protests Board plays a significant role in this matter and yet – per the instructions provided by them – they are not listed as a party. IN RE ADDIS, 1977-NMCA-122, 91 N.M. 165, 571 P.2d 822 (Ct. App. 1977) ¶¶5-7,18 provides the rationale that because of the supervisory control of county assessors by the state treasury secretary, through the Property Tax Division, the county assessor is the representative of the positions of the board. This same rationale explains why the county assessor does not have the right of an appeal in valuation protest board hearings. Appellants note the age of the precedent but also note the organizational relationship established by NMSA 7-35-3 has not changed since that time. Giddings v. SRT-Mountain Vista, LLC ¶12-13 reinforces In Re Addis and addresses the extraordinary steps a county assessor is required to take, by way of a petition for a writ of certiorari, in the event they want to challenge their supervisor's orders. Appellants note the fallout from the implications of this dysfunctional organizational relationship: Appellee failed to respond to 1-074(H) NMRA and when the issue was raised they escalated to the Property Tax Division Admin who corrected the record and communicated it with Appellants by way of a download link but as of time of filing 1-074(H) NMRA remains unfulfilled by Appellee, 37 days after initial filing of Appeal. Appellants want to stress that regardless of internal organizational challenges, the Appellee remains responsible for her response on this appeal, not PTD and not the Sandoval County Valuation Protests Board and the failures Appellants have captured thus far should invoke consideration from the court for action under 1-074(X)(2) and (4) NMRA. To wrap this up, appellants record references within are from a copy of the record provided to them by Cheryl Thorp at PTD upon their own initiative to retrieve it and ensure it is accurate.

Preservation of Issues;

Appellants limit the scope of preserved issues to those that impacted the outcome of order 23. Appellants raise numerous issues for preservation in two categories, those original issues that arose from the initial improper valuations and those subsequent issues that have occurred in the course of the proceeding.

A summary of the favorable ruling Order 22 and its impact upon this appeal. Appellant's argument for Issue 1 is captured as <30,31:Exhibit A:5,6> and includes specific references to Appellant's evidence within <40-115:Exhibit B:1-76>. Appellant's argument, used to overcome the presumption of correctness followed 2727 SAN PEDRO LLC V. BERNALILLO COUNTY ASSESSOR ¶9 *"A taxpayer, however, can overcome the presumption of correctness by "showing that the assessor did not follow the statutory provisions of the [Code] or by presenting evidence tending to dispute the factual correctness of the valuation" based on generally accepted appraisal techniques."*. Appellants argued first that Appellees did not follow the statutory provisions of the act demonstrating Appellee's valuation model produces a single per square foot value for all lots it was applied to, which is not a proportional, ad valorem value. Additionally Appellants provided evidence to dispute the factual correctness of the valuation, by providing evidence that showed the specific per square foot value, derived through a simple median calculation <110:Exhibit B:71>, resulted from an incorrect 'median' value <51:Exhibit B:12>. Appellants, in following 2727 San Pedro, overcame the presumption of correctness by proving the Appellee's valuations were not correct. There was no attempt by Appellants at the presumption stage to assert what the correct valuation of their lands were, that was pursued after overcoming the presumption of correctness <33,34:Exhibit A:9,10>.

The facts of the valuation method as described by Appellants for Issue 1 were confirmed by Appellees in testimony, and in the course of the hearing Appellees raised no objections, sought revision or in any way challenged Appellant's characterizations of Appellee's flat rate valuation model. In not preserving any issues on this topic Appellees concede the truth, that their valuation method establishes one single per square foot value for the entirety of the Corrales East area. Senior Assessor acknowledged in testimony their use of the median of market values to assign valuations across the entire area <Audio:2:57:00-2:58-14>, <Audio:3:25:19-3:25:41>, which is consistent with Appellee Employee's prior testimony <110:Exhibit B:71>. Upon cross examination seeking evidence of rationale for this practice, Appellee personally confirms the fact that every lot is valued the same exact amount per acre and claims her introduced evidence sufficient to establish the validity of this action <Audio:3:05:31-3:06:02>.

Regarding Issue 3, the issues Appellants preserve from the original improper valuation argument of their home were based on the Issue 1 argument and related evidence just discussed regarding Issue 1. Given the simplistic math employed by the Appellee to value Lot 2's land and home against Appellee's selected comparable properties <IPRA:3><53:Exhibit B:14><136:Exhibit #4:1>, the improper valuation of the land component of those comparables resulted in greatly overstating the value of the homes upon the land. Additionally Appellants provided evidence to challenge the accuracy of the Appellee's raw data in their model and demonstrated Appellee's failure to account in any way for major non-comparable improvements beyond the house living space, namely significant contributory value in additional living space beyond the home (casitas), utility space such as barns and detached garages, and pools. By ignoring these improvements Appellee incorrectly used the intrinsic value of these improvements reflected in the sales price of the comparables to inflate their living space calculation while they simultaneously called out a specific line item of Appellant's barn in their discovery version <IPRA:3>, <53:Exhibit B:14>,<136:Exhibit #4:1>.

To overcome the presumption of correctness on the valuation of Appellant's residential property Lot 2, Appellants again followed 2727 SAN PEDRO LLC V. BERNALILLO COUNTY ASSESSOR ¶9 *"A taxpayer, however, can overcome the presumption of correctness by "showing that the assessor did not follow the statutory provisions of the [Code] or by presenting evidence tending to dispute the factual correctness of the valuation" based on generally accepted appraisal techniques."*. Appellants provided extensive evidence that tended to contradict the Appellee's valuation <32:Exhibit A:7>, based on Appellee's own analysis they declared to be a generally accepted appraisal method <53:Exhibit B:14>. The evidence Appellants provided to overcome the presumption of correctness for issue 3 included the same evidentiary basis used for Issue 1 – the fact that treating

every square foot of land the exact same in Corrales is not a generally accepted appraisal method and as a result the 204,000/acre hard-coded land value in <IPRA:3><53:Exhibit B:14><136:Exhibit #4:1> was wrong. Appellants added to this, evidence that Appellees did not follow the statutory provisions of the code, in selection of comparables which was not based on a generally accepted appraisal method <54:Exhibit B:15> – Appellees chose the 5 most expensive home sales across Corrales East in 2022 to compare Lot 2 against and misrepresented their selection to the Board as homes over 3,000 square feet <IPRA:3><136:Exhibit #4:1>. Appellants provided evidence in the form of the owner-provided, publically available photographic and testimonial evidence regarding the specific missing features and improvements of the Appellee's comparables analysis, taken from Zillow.com and Sandoval Eagleweb data <86-90:Exhibit B:47-51> to establish the factual misrepresentation of Appellee's comparable properties. As with Issue 1's overcoming the presumption of correctness, Appellants proved the valuation provided by Appellees was wrong and did not assert their proper valuation <36:Exhibit A:11> until after they had completed their argument to overcome the presumption of correctness.

Regarding the improper treatment Appellants have received in the administration of the Protest Hearing on August 8th, they refer to the timeline of the audio recording to preserve the most significant of the improper statements and actions of Appellee and her employees. Appellants categorize Appellees misstatements as Misstatements of Fact, Misstatements of Law, and Perjury from altered evidence.

Misstatments of Fact

1. Regarding the arbitrary boundary of Loma Larga established as policy by Appellee. Appellee's Senior Assessor Edward Olona ("Senior Assessor") has historically informally told Appellants they are not permitted to compare properties with anything west of Loma Larga. In Appellant testimony <29:Exhibit A:4> this was explained to the Board as 'the Arbitrary Line' because no evidence in the record exists to substantiate Senior Assessor's policy. Senior Assessor objected to Appellant's statement, declaring he had never given Appellents the direction that east and west are not comparable <Audio:19:11-20:13> but then in his closing statements contradicted his prior objection and reasserted that properties east of Loma Larga are not comparable to properties west of Loma Larga as his policy <Audio:3:24:30-3:25:20>.
2. Senior Assessor describes his view of generally accepted appraisal methods for valuing pools and utility buildings in order to impeach Appellant's Lot 2 valuation method for not having employed such, but then introduces Appellee's comparative analysis as evidence <IPRA:3><53:Exhibit B:14>, <136:Exhibit #4:1> without any of the treatment for pools, utility buildings or casitas the Senior Assessor had just prescribed as being required in order to declare a valuation method of a property with these features 'generally accepted appraisal method', establishing a double standard Appellees applied in favor of Appellee's own evidence. <Audio:2:06:50-2:18:58>.
3. Junior Assessor Jacob Pino y Ortiz ("Junior Assessor") declares home comparables selection was based on homes 'within close proximity of 3,000 square feet' and then clarifies this to state: over 3,000 square feet when in reality, the selection was based solely on price <54:Exhibit B:15><Audio:2:38:05-2:38:48>.
4. Junior Assessor Acknowledged changing the residential valuation from what was provided during discovery that had a line item for the barn from which appellants used the given 25/square foot value for utility buildings <Audio:2:39:24-2:39:52><Audio:2:17:20-2:18:47>.
5. Appellee characterizes Appellants as 'combative and unreasonable' <Audio:1:23:45-1:24:40>

Misstatements of law

1. Senior Assessor improperly asserts that overcoming the presumption of correctness requires Appellants to introduce an alternative valuation. <Audio:1:15:29-1:16:00>

2. Senior Assessor improperly asserts that overcoming the presumption of correctness requires the use of standard appraisal methods <Audio:2:42:00-2:43:12>
3. Senior Assessor improperly asserts IPRA responses are statutorily limited to only data they judged relevant to Appellant's hearing <Audio:1:23:12-1:23:56>
4. Appellee supports Senior Assessor's assertion that her IPRA responses to Appellants were limited to only data she judged relevant to Appellant's hearing stating "We gave you everything you needed" <Audio:1:23:53-1:24:03>
5. Senior Assessor improperly asserts Appellee does not have a burden to produce evidence to justify the correctness of their valuation of Appellant's properties. <Audio:3:03:20-3:04:01>
6. Senior Assessor improperly asserts the sales value of a home cannot be used in determining the market value of that home <Audio:2:54:10-2:54:51><Audio:3:02:05-3:03:04>

Perjury from altered evidence

Appellee employees committed perjury. Appellee employee's perjury concerned differences between the comparables data they provided during discovery via IPRA and the evidence Appellees introduced at the hearing. Appellees falsely claimed three times that there was no discrepancy between the discovery data used by Appellants, and Appellee's introduced evidence. In establishing the discrepancy as fact by comparing Appellant's <IPRA:1-3>,<51:Exhibit B:12>,<53:Exhibit B:14> with Appellee's <118:Exhibit #1:1>,<136:Exhibit #4:1> Appellants discuss the consequences of this substitution of data.

Precedent holds that the rules of civil procedure 26-37 should apply to the discovery of evidence prior to a valuation protests board hearing. IN RE MILLER, 1975-NMCA-116, 88 N.M. 492, 542 P.2d 1182 (Ct. App. 1975) ¶19: "*Protestants appearing before administrative boards have a right to discovery similar in scope to that granted by Rules 26 to 37 of the Rules of Civil Procedure".*

Appellants highlight the instances of perjury establishes an obvious fact, that in spite of Appellant's two informal attempts and one formal attempt to discover Appellee's relevant methods, techniques and calculations involved in the valuation of Appellant's properties, Appellees deliberately, repeatedly, refused to provide this evidence, instead providing similar information but not the comparables analysis that was requested. The evidence presented by the Appellee during the appeal proceedings <118:Exhibit #1:1>, <136:Exhibit #4:1> significantly deviates from what was originally provided in response to discovery requests <IPRA:2,3>,<51:Exhibit B:12>,<53:Exhibit B:14>. This discrepancy establishes a violation under Rule 37(4) of the Rules of Civil Procedure. Rule 37(4) establishes that providing an evasive or incomplete response must be treated as a failure to respond.

During the hearing, Appellant's objections to the Appellee's evidence <Audio: 2:28:00-2:29:11>,<Audio:3:00:45-3:01:30> were based on the substantial disparities between Appellee's original discovery responses and the evidence being presented. Appellants contend that these disparities warranted sanctions by the board, at the time, including the exclusion of Appellee's evidence. The board's unwillingness to respond to our objections we preserve for consideration in this appeal in addition to the aggravating acts of perjury which were also not addressed in the hearing.

Appellants document four instances of the Appellees attempting to discredit Appellant analysis by declaring they did not provide the evidence Appellants were using. Appellants first establish via the record, affirmative acknowledgements from Senior and Junior Assessors that the data Appellees provided to Appellants on June 29 via IPRA P13570-062923 is consistent with the contents of Appellant's evidentiary package.

In addition to the fact that no objection to Appellant's representation <51,53:Exhibit B:12,14> of Appellee's data occurred during the entirety of Appellant's testimony or cross examination, further testimonial statements of Appellees reinforce that Appellees were fully aware the data Appellants were using, provided by the Appellees, was valid.

> Senior Assessor and Appellee acknowledges data was provided via IPRA, not informally <Audio:1:23:15-1:24:15>
>
> Senior Assessor acknowledges he provided the East Ella Property (310k) <Audio:1:04:41-1:05:24>
>
> Jacob Pino Y Ortiz ("Junior Assessor") confirms "full package" of IPRA contained an itemized accounting of the barn of $41,000 Appellants used to establish a $25/sq ft utility building valuation<Audio:2:17:50-2:18:45>.
>
> Senior Assessor acknowledges validating the East Ella Comparable (comp 3) <Audio:2:57:02-2:58:52>

Testimonial statements of Appellees denying the validity of the data they provided via IPRA

> Perjury Instance 1: Junior Assessor asserts the evidence entered into the record regarding Appellant's home is the same thing that was provided via IPRA <Audio:2:28:27-2:29:11>
>
> Perjury Instance 2: Junior Assessor corrects Appellant's assertion of a vacant land median value of 216,680 in the IPRA-provided data and asserts the only material he ever provided us has the median as 204,552 <Audio:3:00:00-3:00:21>
>
> Perjury Instance 3: Senior Assessor when challenged specifically regarding the difference with the East Ella Property asserts "We deny we ever sent you that" <Audio:3:00:30-3:01:26>
>
> Perjury Instance 4: Senior Assessor characterizes the IPRA-provided data as having been provided during an informal hearing and not admissible as evidence. <Audio:3:01:30-3:01:57>

Disposition of the Agency;

On September 8, 2023 Appellants received The Sandoval County valuation Protests Board's Order. The order is complex addressing 3 issues across 4 separate lots. The sole Line Item Appellants seek relief for is Order 23 that found for the Appellee, valuing Appellant's home and land at 986,368 instead of the Appellant-provided value of 793,000. 986,368 from <136:Exhibit #4:1> is comprised of 204,000 for the land, the inappropriate 'standard' valuation for land across all of Corrales East, and a home value of $782,368 for the improvements including the barn and detached garage. For the unchallenged Orders, Order 22 granted Appellant-proposed valuations for lots 1, 3 and 4. Finally for Issue 2, denial of Agricultural exemptions, Order 18 misrepresents Appellant's testimony but they choose not to pursue this due to Appellee's obstruction of Appellant's IPRA information requests leaving Appellants with insufficient evidence to proceed.

(3) Argument;

Appellants seek the reversal of Protest Board Order 23 which addresses their Issue 3, which states, "For the parcel improved with the house and barn, the Board finds the property owner did not overcome the statutory presumption of correctness, and the Board further notes the evidence and testimony supported the assessor's amended value." Appellants own four adjacent lots. Order 22 found three of them to be worth 160,000/acre and Order 23 found one of them, in the middle of the others, to be worth 204,000/acre, an arbitrary and capricious dichotomy in decisions by the Board. Appellants assert that Order 23 is fundamentally flawed for two significant reasons. First, the order establishes an arbitrary and capricious application of an unspecified evidentiary standard not in accordance with the law, NMAC 3.6.7.13, to the approximately 100 pages of evidence and accompanying testimony presented in the record that were deemed adequate for vacant land to affirm Order 22, but then deemed not adequate for land with improvements ("Question 1"). Second, Appellants note that Order 23 relies on Appellee's verbal testimony and evidence but both stand impeached within the record, thereby failing to meet the requirements for substantial evidence ("Question 2"). We address the two reasons for relief separately:

Question 1 – Did the Board improperly determine that Appellants Failed to Overcome the Presumption of Correctness

In order to overcome the presumption of correctness for Issue 3, Appellants argued <Audio:1:57:03-2:01:46> <32:Exhibit A:7> that material defects in Appellee's comparative analysis data inputs led to an incorrect valuation, based on Appellee's own comparative analysis model <53:Exhibit B:14>, <IPRA:3>,<136:Exhibit #4:1>. Additionally Appellants also argued that Appellee's comparables selection was not made using a generally accepted appraisal method <54:Exhibit B:15>.

NMSA 7-38-6 States: *'Values of property for property taxation purposes determined by the division or the county assessor are presumed to be correct. Determinations of tax rates, classification, allocations of net taxable values of property to governmental units and the computation and determination of property taxes made by the officer or agency responsible therefor under the Property Tax Code are presumed to be correct.'*

3.6.7.13(A) NMAC States: *'To overcome the presumption of correctness provided in Section 7-38-6 NMSA 1978, the taxpayer has the burden of coming forward with evidence showing that values for property taxation purposes determined by the division or the county assessor or determination of tax rates, classifications, allocations of net taxable values of property to governmental units and the computation and determination of property taxes made by the officer or agency responsible therefor under the Property Tax Code are incorrect.'*

Citations of Precedent:

2727 SAN PEDRO LLC V. BERNALILLO COUNTY ASSESSOR (A-1-CA-35898)

Gemini Las Colinas, LLC v. N.M. Tax'n & Revenue Dep't - 2023-NMCA-039 – an adjacent area of law

Appellants overcame the presumption of correctness based on the regulation and precedent. In alignment with the above legal precedents and NMAC 3.6.7.13, Appellants assert that overcoming the presumption of correctness places an evidentiary burden on Appellants only to produce evidence, sufficient to substantiate their argument, and does not to require them to prove their case to any particular evidentiary standard or even successfully persuade the board. 2727 San Pedro LLC v. Bernalillo County ¶9 states *"A taxpayer, however, can overcome the presumption of correctness by "showing that the assessor did not follow the statutory provisions of the [Code] or by presenting evidence tending to dispute the factual correctness of the valuation" based on generally accepted appraisal techniques"*.

Appellants identify the operable phrase of NMAC 3.6.7.13 they believe was not adhered to by the board: "coming forward with evidence showing". Appellants point to Gemini Las Colinas ¶21 for support, which

provides "*The plain language of the first sentence of the regulation tells us that—at the presumption stage—the taxpayer need not prove, by a preponderance of evidence or otherwise, that the tax assessment performed by the department is incorrect. Instead, to rebut the presumption, the taxpayer need only "come[] forward with some countervailing evidence" that "tend[s] to dispute" the assessment.".*

The evidentiary basis to substantiate Appellants arguments for their Issue 3 starts with the evidence introduced and previously discussed that won affirmation of Order 22 on Appellant's Issue 1. Indeed the record shows the Appellants making the improper land valuation argument for all four lots at the same time <30,31:Exhibit A:5,6>. Order 22 establishes an obvious fact: The 204,000 hard-coded land value of Lot 2 and all comparables, at a minimum, is wrong in Appellee's Model <IPRA:3>,<53:Exhibit B:14>,<136:Exhibit #4:1>. Appellants identified additional data defects in Assessor's model beyond the improper land values; missing major non-comparable improvements across all 5 properties which also rendered the values generated by Appellee's valuation incorrect <32:Exhibit A:7>. Additionally Appellants provided evidence that the selection criteria for comparable properties was not based on a generally accepted appraisal method <54:Exhibit B:15> a violation of NMSA 7-36-15(B)(1). Thus Appellants assert they met the letter of the law by "coming forward with evidence", they showed the Appellee did not follow the statutory provisions of the code, and also presented factual evidence tending to dispute the factual correctness of the valuation based on Appellee's own model <32:Exhibit A:7>, <53:Exhibit B:14> which Appellees had declared to be a generally accepted appraisal technique.

Furthermore, NMAC 3.6.7.13 (C) states "*Once the presumption of correctness is overcome, the burden of showing a correct valuation shifts to the division or to the county assessor.*" The cited precedents all affirm that once the presumption of correctness is successfully overcome through the production of evidence, the burden shifts to the Appellee to produce evidence supporting the accuracy of their valuation. 2727 San Pedro ¶22 states "*we concluded that Taxpayer's evidence of value disputed the factual correctness of the Assessor's method of valuation. Id. Thus, Taxpayer overcame the statutory presumption of correctness and "shifted the burden of proof to the Assessor to prove that his or her method of valuation utilized a generally accepted appraisal technique."* The record clearly shows this crucial burden-shifting never occurred. Appellees did not produce any evidence beyond their introduced comparables analysis. Further, Appellee testimony that we hold impeached, with no supportive evidence constitutes nothing more than unsubstantiated opinion. The failure of the Board to shift the Burden of Production to Appellees is an error of law that is not harmless. Gemini Las Colinas ¶33 states "*reversal is required where the appellant "provides the slightest evidence of prejudice," and this Court will "resolve all doubt in favor of the complaining party.*".

Gemini Las Colinas ¶22 further informs Appellants of the evidentiary standard of production of substantial evidence: "a proposition is "substantiated" if it "establish[es] the existence or truth of by proof or competent evidence". While Gemini Las Colinas ¶22 discusses the evidentiary burden a taxpayer has, to overcome the presumption of correctness, Appellants hold consistent with principles of fairness and due process, once the presumption of correctness is overcome, it is essential that both the appellant and the appellee be held to the same evidentiary standards and burdens of proof throughout the proceedings. This ensures an equitable and balanced adjudication process, where both parties have an equal opportunity to present their cases and meet the same standards of evidence. It is evident from the record that the Burden of Production of Evidence was never appropriately transferred to the Appellees. 2727 San Pedro ¶23 had a similar circumstance, with the assessor relying on testimony, with inadequate evidence to support their opinions, stating " *Considering the evidence that was presented, we cannot say that, under the circumstances of this case, the Board's factual determinations are supported by substantial evidence. See id. Just as we found that the Assessor failed to provide sufficient evidence that the expense rates on which she relied applied to Taxpayer's office building in San Pedro I, we find similar shortfalls here. See 2017-NMCA-008, ¶ 25. We are unable to determine from the evidence presented by the Assessor whether the properties upon which she relied to arrive at her expense rate were of the property type of Taxpayer's Property. See id. (noting that without data showing that forty-five percent is appropriate for the property type at issue, we cannot conclude the assessor used generally accepted appraisal techniques)"*

Based on Appellant's argument and Gemini Las Colinas ¶22, requiring arguments from both Appellee and Appellants to be substantiated by evidence, Appellants clearly met the burden of production of evidence that substantiated their argument for improper valuation of their Issue 3 and overcame the presumption of correctness for the valuation of Lot 2 based on Appellee's own generally accepted appraisal method. Appellants substantiated their argument that Appellee's land value was wrong; that Appellees failed to address non-comparable components casitas, pools, barns, detached garages and utility buildings; and the selection of comparables based on price was not a generally accepted appraisal method <32:Exhibit A:7>. From the record we note Appellees never challenged or objected to or responded to the recitation of the factual errors from Appellant's evidence <32:Exhibit A:7>. Appellees can be heard arguing at length <Audio:2:06:30-2:18:58> about the proper treatment for the non-comparable features Appellants highlighted as material errors, but did not dispute that they had not been properly accounted for within Appellee's comparative analysis <136:Exhibit #4:1>, establishing as fact that Appellee's comparative analysis was wrong. Appellants note Appellees did not provide any additional evidence, even after challenged by the board to do so <Audio:2:08:30-2:10:06>, during their attack upon Appellant's valuation model review <36:Exhibit A:11>.

Question 2 – Was the Board's decision based on substantial evidence

Appellants raise a critical concern as the second challenge in this case – the issue of government misconduct. Appellants pose the question: At what point does a pattern of deliberate misrepresentations and lies irretrievably undermine the credibility of the Appellee's testimony and render it unusable and is this threshold lower or higher for the government than other individuals. What burden does an elected official have to the truth and professional competence within her organization? Appellants assert the standard for honest, professional behavior is higher for employees of a government and so the misconduct we document impeaches both Appellee evidence and testimony, rendering Order 23 invalid due to the lack of substantial evidence. Appellants introduced the Uniform Standard of Professional Appraiser Practice (USPAP) Ethics Rule <114,115:Evidence B:75,76> and challenge that in both Appellant's valuations and Appellant's hearing, Appellee, Junior Assessor and Senior Assessor are all in violation of this rule's requirements for honesty, impartiality and professional competence.

Appellees possessed an intrinsic advantage based on their positions as expert, experienced assessors as well as the presumption of correctness. The record is rife with instances in which Appellants were compelled to object or challenge the Appellee's attempts to abuse Appellee's advantageous position to undermine Appellants right to a fair hearing, through misrepresentations of facts, misrepresentations and law and, most troubling of all, perjury. And yet Order 23 states Appellee testimony and evidence were supportive of the decision to affirm Appellee's valuation of Appellant's property.

Appellants are not able to find precedential case law from which to draw any clear conclusions about standards of proof or consequences of deliberate repeated misconduct of government officials during protest hearings. Appellants realize the seriousness of their claims and plead the court to hear it for themselves from the record.

In Table 1 "Appellee Misconduct", Appellants enumerate the most significant of the misstatements by Appellees. Appellants provide a rebuttal to establish the error of the identified statement as well as Appellant's assessment of impact the statements may have had against the standard of a fair hearing. The Order does not represent any treatment regarding the below misstatements and even though most of these statements were objected to or otherwise challenged during the proceeding, the apparent treatment from the board was to ignore the improperness of these statements. Appellants characterize this as a significant error on the part of the Sandoval County Protests Board.

Table 1. Appellee Misconduct

Misconduct from the record
Rebuttal: Factual Rebuttal
Impact: Presumed impact of misconduct on the hearing
Misstatements of Fact
Senior Assessor objected to Appellant's testimony as they explained the Loma Larga Arbitrary line <29:Exhbit A:4> rendering properties not comparable across the line, declaring he never gave us this direction <Audio:19:11-20:13>.
Rebuttal: Senior Assessor statement originated in informal hearings and limited Appellants ability to fairly compare their properties based on location. Senior Assessor contradicts his prior objection in closing arguments and reasserts his actual position, that properties across Loma Larga are not comparable, in conflict with his prior objection <Audio:3:24:30-3:25:20>
Impact: Impeachment of Appellant Testimony
Senior Assessor describes the generally accepted appraisal methods for valuing pools, casitas and utility buildings in order to impeach Appellant's proposed valuation<36:Exhibit A:11>, but then demonstrates the failure of the Appellees to follow their own said procedures when they presented their home comparables valuation method. <Audio:2:06:50-2:18:58>.
Rebuttal: <136:Exhibit #4:1>, Appellee's introduced residential comparative analysis demonstrates a mathematically trivial approach to residential property valuation, apportioning a property's sales price between the square footage of the land and the square footage of the home. Appellants attempted to account more properly for the most significant property features, pools at 20,000, utility buildings at 25/sq ft, and casitas as additional living space <36:Exhibit A:11>. Senior Assessor explained at great length the proper market analysis and data modelling that would be required to properly account for pools and utility buildings. Senior Assessor confirms that pools and utility buildings have contributory value <Audio:3:24:01-3:24:36> but Appellee evidence <136:Exhibit #4:1> demonstrated Appellees followed none of the Senior Assessor's asserted methods. Senior Assessor twice refused to introduce his oft-mentioned studies as evidence <Audio:2:09:02-2:09:49>, <Audio:2:52:52-2:53:07>, which he testified to be necessary to consider the model a generally accepted appraisal method. Senior Assessor's repeated references to evidence he was unwilling to enter for review and clearly never used himself renders his testimony as inconsistent, unsubstantiated and casts doubt on the credibility and validity of his appraisal methods. Appellee completely ignored the major non-comparable components among the comparable properties, which greatly increased the effective per square foot value of the home component by not isolating non-comparable features like barns,pools,casitas,detached garages. This is a de facto assertion by Appellees that they are not held to their own standard and that what is considered standard appraisal method depends on who did it. This difference between Appellee's comparative model <136:Exhibit #4:1> and Senior Assessor's testimonial explanation of a generally accepted appraisal method should render <136:Exhibit #4:1> not a generally accepted appraisal method based on Appellee's own standard. As a minor point, in closing, Senior Assessor misrepresent's Appellant's evidence <Audio:3:24:01-3:24:36>, asserting Appellants changed the barn's value arbitrarily. Appellants in fact accepted the $25/sq ft valuation on their barn<36:Exhibit A:11>, only correcting for the incorrect size (5453-3853=1600 sq ft) in Sandoval Eagleweb

<58:Exhibit B:19>, and provided the evidence to demonstrate it is impossible to build a 1600 square foot MD Barnmaster Barn <36:Exhibit A:11>, <98:Exhibit B:59>
Impact: Impeachment of Appellant Data and conclusions from <53:Exhibit B:14>
Junior Assessor declares home comparables selection was based on homes 'within close proximity of 3,000 square feet'<Audio:2:38:05-2:28:48>
Rebuttal: <54:Exhibit B:15> is the MLS sales listing of homes in Corrales East in 2022, sorted by sales price. There are a total of 9 homes over 3,000 square feet on the list and 4 of them are miles closer to Appellant's property than the Appellee's selected comparables indicating location was not considered at all. The assignment of Comp 1-5 by sales price clearly identified that Junior Assessor misstated his selection criteria, which is clearly price only – the 5 most expensive homes sold in Corrales in 2022. Note that Comp 1 through Comp 5 are exactly ordered based on price, Comp 1 being the most expensive.
Impact: The selection criteria guaranteed the highest possible per square foot valuation of Lot 2 home and <54:Exhibit B:15> demonstrates Appellee failed to apply generally accepted comparables selection which should be based on many criteria, starting with the usual land factors identified by Kinscherff <44:Exhibit B:5>. Misrepresentation by Junior Assessor of over 3,000 sq ft improperly implies a rationale he did not actually use and impeached Appellant testimony that had pointed this out. <54:Exhibit B:15> .
Junior Assessor Acknowledged changing the residential valuation from what was provided during discovery <Audio:2:39:24-2:39:52>
Rebuttal: This is a statement of fact from Junior Assessor. What was provided in discovery accounted for Appellants Barn with a separate $25/sq ft valuation, while not applying a similar analysis to the comparable property's barns or other utility structures. This resulted in a logical double accounting for the value of Appellant's barn.
Impact: Appellant's valuation model was based on Appellee's model provided in discovery <IPRA:3>, reasoning if Appellees assert their model is a generally accepted appraisal method, Appellants could also use the same approach albeit with corrected data inputs. Appellee's fundamental approach to the model was changed during the hearing in no longer listing Appellants barn separately which generated great criticism of Appellant's failure to follow a generally accepted valuation method – which had been based on what was provided in discovery. This resulted in a fundamental discrediting to Appellant's analysis.
Appellee characterizes our manner and requests for discovery information as 'combative and unreasonable' <Audio:1:23:45-1:24:40>
Rebuttal: Appellants acknowledge a determination to be treated fairly, and highlight Appellee's repeated denials of reasonable information requests and ultimate failure to provide that which they introduced as evidence. Regarding the IPRA request reasonableness, Appellants requested very specific evidence including specific property UPC codes that was relevant in order to substantiate their arguments <64-70:Exhibit B:25-31> and was based on Appellee's assertion of the use of the mass appraisal method as their generally accepted appraisal method <110:Exhibit B:71>. Rule 34 of the rules of civil procedure "Producing Documents, Electronically Stored Information, and Tangible Things, or Entering onto Land, for Inspection and Other

Purposes" which governs the discovery process required per 34(a)(A) "*any designated documents or electronically stored information—including writings, drawings, graphs, charts, photographs, sound recordings, images, and other data or data compilations—stored in any medium from which information can be obtained either directly or, if necessary, after translation by the responding party into a reasonably usable form*" that was not otherwise constrained by NMSA 7-38-19 – hence Appellants requests were not unreasonable.
Impact: Impeachment of the character, motives and integrity of Appellants
Misstatements of Law
Senior Assessor misstated the requirements of Presumption of Correctness, asserting Appellants are required to show a value of their property in order to overcome the presumption of correctness <Audio:1:15:29-1:16:00>
Rebuttal: NMAC 3.6.7.13 states "*To overcome the presumption of correctness provided in Section 7-38-6 NMSA 1978, the taxpayer has the burden of coming forward with evidence showing that values for property taxation purposes determined by the division or the county assessor or determination of tax rates, classifications, allocations of net taxable values of property to governmental units and the computation and determination of property taxes made by the officer or agency responsible therefor under the Property Tax Code are incorrect.*" Well established precedent states that "*The Presumption of correctness can be overcome by taxpayer's showing that an assessor did not follow the statutory provisions of the act or by presenting evidence tending to dispute the factual correctness of the valuation."* N.M. Baptist Found. v. Bernalillo Cnty. Assessor, 1979-NMCA-102, 93 N.M. 363, 600 P.2d 309; La Jara Land Developers, Inc. v. Bernalillo County Assessor, 1982-NMCA-006, 97 N.M. 318, 639 P.2d 605. Appellants were pursuing both Appellee's failure to follow the statutory provisions of the act AND presenting evidence tending to dispute the factual correctness of their valuations. There is no requirement to provide a valuation 'alternative' in order to overcome the presumption of correctness, as stated by the Senior Assessor
Impact: Impeached Appellant's evidence demonstrating violations of state law as not relevant in overcoming the presumption of correctness
Senior Assessor misstates the requirements of presumption of correctness, asserting that overcoming the presumption of correctness requires the use of standard appraisal techniques <Audio:2:42:00-2:43:12>
Rebuttal: There IS more than one way to skin a cat. Senior Assessor was quoting a bullet point without context from the precedent IN RE FIRST NAT'L BANK, 1977-NMCA-005, 90 N.M. 110, 560 P.2d 174 (Ct. App. 1977). 'C' reads exactly as Senior Assessor recites, however Senior Assessor did not provide the context of the ruling and ¶22 which provides the prepositional phrase 'in using', clarifies that when a valuation method is used as a means to overcome the presumption of correctness, it shall be based on a standard appraisal practice. ¶24 reinforces Appellant's argument that there is no mandatory requirement for providing an alternate value using standard appraisal methods to overcome the presumption, in its language ¶24 states "***The***

Taxpayer can"….and the terms must,shall or other mandatory declaratives are not used. As can be seen in<32:Exhibit A:7>,<53:Exhibit B:14> Appellants relied on Appellee's own analysis Appellees had declared to be a standard appraisal method for the home and land in order to overcome the presumption of correctness, based on proving the inputs were wrong.
Impact: Impeached Appellant's evidence demonstrating violations of state law as not relevant in overcoming the presumption of correctness and improperly implied <32:Exhibit A:7><53:Exhibit B:14> were not based on Appellee's own generally accepted appraisal method
Senior Assessor improperly asserts IPRA responses are statutorily limited to only data relevant to Appellant's hearing <Audio:1:23:12-1:23:56>
Appellee improperly asserts IPRA responses are limited to only data relevant to Appellant's hearing <Audio:1:23:53-1:24:03>
Rebuttal: No statutory mechanism exists to limit the government's response to a public records request based on either their opinion of reasonableness or their opinion of the relevance of a request. Additionally NMSA 7-38-19(D) and (E) state: *Except as provided otherwise in Subsection E of this section, valuation records are public records.* *Valuation records that contain information regarding the income, expenses other than depreciation, profits or losses associated with a specific property or a property owner or that contain diagrams or other depictions of the interior arrangement of buildings, alarm systems or electrical or plumbing systems are not public records and may be released only in accordance with Paragraphs (2) through (7) of Subsection A of Section 7-38-4 NMSA 1978*.
Impact: Evidence was improperly withheld by Appellees that would have furthered and strengthened Appellants arguments as well as clearly established a pattern of discriminatory practices regarding agricultural exemption grants – that we simply don't have the wherewithal to appeal at this time. This statement in the hearing served to impeach the character and competence and relevance of Appellant's testimony.
Senior Assessor improperly asserts Appellee does not have a burden to produce evidence to justify the correctness of their valuation of Appellant properties. <Audio:3:03:20-3:04:01>
Rebuttal: Established Precedent represented by 2727 SAN PEDRO LLC V. BERNALILLO COUNTY ASSESSOR clearly states that once the presumption of correctness is overcome by taxpayers, the burden of production of evidence shifts to the assessor to defend the accuracy of their valuation. ¶14 states "*we concluded that Taxpayer's evidence of value disputed the factual correctness of the Assessor's method of valuation. Id. Thus, Taxpayer overcame the statutory presumption of correctness and "shifted the burden of proof to the Assessor to prove that his or her method of valuation utilized a generally accepted appraisal technique.""*
Impact: Clearly demonstrated in the record, Appellee never produced any evidence to substantiate any of their opinions. This statement by Senior Assessor improperly attempts to direct the board to consider the unsubstantiated opinions of Appellees as facts worthy for decision making, without corroborating evidence as required by precedent.

Senior Assessor improperly asserts the sales value of a home cannot be used in determining the market value of that home <Audio:2:54:10-2:54:51><Audio:3:02:05-3:03:04>
Rebuttal: NMAC 3.6.5.22(G)(6) "*Evidence of the sale price of the property being valued is not sufficient to establish a market value under Section 7-36-15 NMSA 1978 if the evidence of the sales of comparable property indicates the sales price was not the market value*.". Objected to during the hearing this egregious misstatement as an expert is simply unconscionable. Of Course the sales value of any property is a crucial component of establishing the market value of that property, as the tax code provides, subject to validation by a competent assessor.
Impact: Impeachment of Appellant Testimony by improperly explaining as an expert the method for determining market values to the board. In the context of this statement the Senior Assessor was attempting to defend why he changed the valuation of 'Comp 3' on East Ella from 310,000, previously declared by him to be a valid market value for purposes of his median calculation, to 214,200. An indefensible, unconstitutional act on the part of Appellee.

Perjury from altered evidence

To prove the 4 instances of perjury, Appellants reference the record. The base facts are undeniable, that Appellees introduced as evidence, comparable analyses that were different than what was provided through discovery<118:Exhibit #1:1>,<IPRA:2><51:Exhibit B:12>,<136:Exhibit #4:1>,<IPRA:3><53:Exhibit B:14>, that both Junior and Senior Assessors misstated the truth regarding the information that was provided to Appellants as a part of the discovery process, that both Junior and Senior Assessors were under oath at the time the false statements were made and that both Junior and Senior Assessors had previously acknowledged the data Appellants were using originated from the IPRA <IPRA, 1-3> they had required Appellants to submit in order to receive anything at all from them.

Establishing Perjury requires 1) knowingly false statements 2) made under oath in a formal hearing 3) that are material to the facts of the case. The record shows the board regularly reminded the participants they were under oath. In order to establish the knowingness of the untruths, Appellants provide testimony of Junior and Senior Assessors acknowledging being the source of the data Appellants were using. Finally Appellants provide the false statements from the Junior and Senior Assessor.

Appellants will demonstrate these facts from the record, but must first address the last component of perjury – materiality. The circumstances surrounding the perjury in the hearing relate to Appellant's cross-examination of Appellees <Audio:2:58:53-3:02:05>. Appellants identified in the data given them via IPRA <IPRA:2><51:Exhibit B:12> that the median value of 216,680 was not consistent with all other assertions of the Appellees in the proceedings that the land median value was 204,000(204,552) which is what is represented on Appellant's property valuation notices. Appellants were questioning this difference between the two median values, 216,680 and 204,000. The conclusion Appellants had reached and were trying to get answered is that Appellees used a practice called cherry-picking in order to establish their median value of 204,000. Cherry Picking is the deliberate choice of use of a subset of data in order to inappropriately misstate the outcome of a statistical analysis such as a median calculation, and is not a generally accepted appraisal method. Appellants had alluded to the problems with the median calculation during their testimony as <30,35:Exhibit A:5,10>, <47,51,52,:Exhibit B:8,12,13> and were attempting to determine the truth. The truth however, in spite of the Appellee attempts to hide it, is now known. In the record Appellees have provided the sales data of four parcels of land that were known to them. The original three that were provided via IPRA <IPRA:2><51:Exhibit B:12> and the fourth, a 2.68 acre parcel from the data they modified on introduction as <118:Exhibit #1:1>. The median per acre sales price of these four properties is 210,616, not the 204,552 as represented by Appellees as 'the median'. The impact of the perjuries at the moment they occurred was to quash Appellant's ability to pursue this line of questioning to expose cherry picking, not a generally accepted appraisal method, as Appellant's assertion of the 216,680 median given to them by Appellees was denied by Appellees.

Appellants refer to several instances in the proceedings to establish as fact that both Junior and Senior Assessor were aware of the data they had provided. The East Ella property, comp 3, which sold for 310,000 is a key theme throughout Appellant's testimony and these statements from Appellees confirm they had indeed provided this information via response to Appellant's IPRA request: <Audio:1:23:15-1:24:15>,<Audio:1:04:41-1:05:24>, Audio:2:17:50-2:18:45>,<Audio:2:57:02-2:58:52>. Taken together these demonstrate the concurrence of both Junior and Senior Assessors that the data Appellants relied on for their arguments did come from Appellees via IPRA and did include the East Ella property and did include a specific line item for Appellants barn at 25/sq ft.

The following assertions on the record, under oath, clearly contradict the awareness both Junior and Senior Assessors had previously expressed <Audio:2:28:27-2:29:11>,<Audio:3:00:00-3:00:21>,<Audio:3:00:30-3:01:26>. The final instance of perjury relates to the origin of the data that had been provided to us, inferring that the information came from an informal hearing <Audio:3:01:30-3:01:57>.

Rule 37(4) of civil procedure provides this court with the authority to address situations where a party fails to comply with a discovery request by declaring the Appellees non-responsive to Appellant's discovery request. Based on the Appellee's failure to adhere to the rules of discovery and the aggravating factor of lying about it under oath Appellants believe warrants exclusion of Appellant's evidence <118:Exhibit #1:1>,<136:Exhibit #4:1> from the record. Without these comparative analyses, the remaining evidence is of no consequence, consisting of photographs of Appellant's properties, providing no substantial evidence from which to determine if Appellee's method was a generally accepted method.

(4) Conclusion and Statement of Relief;

Question 1 and Question 2 answered together effectively establishes a case for reversal. In successfully arguing Question 1 which asserts Appellants did overcome the presumption of correctness regarding their Issue 3 (Order 23), the burden shifts to the Appellees to demonstrate the correctness of their valuation through the production of substantial evidence. Appellants hold Appellee testimony and evidence impeached, rendering no substantial evidence to challenge Appellant's positions. As this Appeal must be based upon the record, Appellants propose a compromise and ask for its consideration based on the record and evidence in the record. Appellants note and reinforce that their Issue 1, flat rate valuation of land argument was never contested or challenged or objected to in any way and was found in their favor for their vacant properties by Order 22, so the order stands with no issues preserved by the Appellees. Appellants have shown the valuation of land for residential properties being based on the flat rate valuation results in greatly inflated improvement values. Appellants also note the objections raised by Appellees against Appellant's home valuation method <36:Exhibit A:11>, they did not argue against the included land values at all, only the treatment of pools, utility space and casitas <Audio:2:06:50-2:18:58>. Appellants propose to remove the pool, utility space, and casita modifications and limit the modification of Appellee's valuation method to the appropriate land valuations to be consistent with Order 22. This compromise increases the valuation of Appellant's property from 793,000 to 798,790. Image 1 below is the excel summary highlighting that the Appellee's valuation method <136:Exhibit #4:1> is intact - Appellant proposed changes highlighted - only the treatment of land values has been changed to replace Appellee's hard-coded 204,000 for all land values, to reflect the land values Appellants presented as <36:Exhibit A:11>,<46:Exhibit B:7>,<Audio:2:17:50-2:18:45>,<Audio:2:57:02-2:58:52>.

Image 1 – <136:Exhibit #4:1> Home Valuation without pool, utility space or casita treatment

CORRALES EAST 3000sqft AND GREATER

Account	Legal	Validity	BUILT	ACRES	Land Adj to 0 Acre	Land psf	Value Adj to 1 Acre	SaleDate	SQFT	SalePrice	$/Sqft	Adj Sales Price	Adj $/Sqft	SitusAdd	Prior_Total	Current_Total
Comp 1	Legal: S:	Q/V	1989	2.66	-2.66	6.46	-748518	4/29/2022	5583	1,535,000	275	786,482	141	CHAPARF	893,405	1,707,545
Comp 2	Legal: S:	Q/V	2004	1.4469	-1.45	4.68	-294966	4/29/2022	4385	1,260,000	287	965,034	220	LOMA LA	775,878	1,258,093
Comp 3	Legal: S:	Q/V	1952	3.5402	-3.54	4.28	-660024	5/20/2022	4352	1,256,950	289	596,926	137	COYOTE	902,016	1,715,239
Comp 4	Legal: S:	Q/V	2002	1.715	-1.72	6.46	-482597	10/14/2022	3724	1,100,000	295	617,403	166	CINCO M	384,614	1,347,865
Comp 5	Legal: Su	Q/V	2005	1	-1.00	6.46	-281398	9/16/2022	3057	1,100,000	360	818,602	268	APPLE BL	531,584	1,282,824
									Totals	6,251,950					3,487,497	
										Median	289	Adj Sales Median	166			
												land	$160,000			
												House 3853	$638,790			
												Total	$798,790			

Subject Property is 3853 sqft X Median $/Sqft of 166 + $160,000 land = $798,790

Appellants also ask for sanctions as the court deems appropriate for Appellee and Appellee employees regarding the improper conduct demonstrated in the course of the proceedings.

Additionally we request just compensation for the costs we have incurred by the requirement imposed by Sandoval County to contest this in the courts – our filing fee of $132, and any subsequent legal costs associated to this action after this filing date of October 17, 2023 that Appellants will provide documentation for.

Finally Appellants seek any guidance or support available to them from the courts in order to address the constitutional questions raised on introduction.

Kenneth and Kathleen DeHoff

ksdehoff@netwks.com

505-301-5629

66 Bad Coyote Place, Corrales NM 87048

Kathleen J. DeHoff Kenneth DeHoff