4226 TAX

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Equal & Uniform Appraisal Evidence Packet

Tax Code §41.43(b)(3) (ARB protest) · §42.26(a)(3) (judicial standard) · Tax Year 2026

Subject

Travis County (TCAD) parcel 734464 (geo 0282230203)
3520 WADLEY PL C, 78728 · owner redacted in sample
INDL 20K+ >75%FO · 40,800 sf · built 1998 · market area FNOR

2026 value used for comparison	**$11,859,940**
Median-indicated value (5 comparables, adjusted)	**$8,110,552**
Excess over the median	**46.2%**
Estimated current-year tax effect at the indicated value	**≈ $69,827 / yr**

Contents

Prepared for **SAMPLE FIRM (FOR DEMONSTRATION)**. This packet is an equity exhibit prepared from the district's own certified roll — it supports, and does not replace, the presenting consultant's case. Confidence: **MEDIUM** (evidence-grade cohort: same improvement type, same market area).

1. Equity analysis

Comparables — same improvement type (66), same market area (FNOR), size ±50%, age ±15 yrs, land share ±0.25

#	Parcel	Address	Bldg sf	Built	Cls	Impr. value	$/sf	Size adj	Age adj	Adj $/sf
S	**734464**	**3520 WADLEY PL C**	**40,800**	**1998**	**C**	**$10,820,212**	**265.20**	**—**	**—**	**—**
1	505331	400 CENTER RIDGE DR	60,000	2000	C	$7,979,560	132.99	1.039	0.980	**135.46**
2	506963	100 MICHAEL ANGELO WAY	56,430	1999	C	$9,537,779	169.02	1.033	0.990	**172.85**
3	458317	12515 RESEARCH BLVD 3	55,388	1998	C	$9,309,931	168.09	1.031	1.000	**173.30**
4	481893	3500 WADLEY PL A	40,640	1997	C	$9,366,010	230.46	1.000	1.010	**232.68**
5	273377	14050 SUMMIT DR	53,100	1985	C	$11,144,484	209.88	1.027	1.130	**243.49**

Median math

Median adjusted improvement $/sf of 5 comparables	**$173.30**	(IQR $172.85 – $232.68; dispersion 0.35)
× subject building 40,800 sf = indicated improvement value	**$7,070,824**	
+ subject land value (unchanged) $1,039,728 = **indicated total value**	**$8,110,552**	
Subject value used for comparison $11,859,940 exceeds the indicated value by	**46.2%**	($3,749,388)

Estimated tax effect (cap-aware)

Taxable-path reduction: taxable $11,859,940 – min(indicated, taxable) = **$3,749,388** × composite rate 1.862368/$100 (2025 adopted, proxy for 2026)

Market reduction below this year's taxable value (lowers the cap base)

≈ $69,827 / yr

future-year benefit ≈ $0 / yr

2. Comparable property detail

Every comparable is drawn from the 2026 certified roll and passed comp hygiene: no fully or partially exempt parcels, no parcels in active litigation, no mixed-type improvement stacks (dominant type < 70%). See §3 and docs of record for the selection bands.

#	Parcel	Address	Bldg cls	Bldg sf	Built	Land share	Total value	Impr. value	Impr. $/sf	Adj $/sf	vs subject sf	vs subject age
1	505331	400 CENTER RIDGE DR	C	60,000	2000	23%	$10,300,000	$7,979,560	132.99	**135.46**	+47%	+2 yrs
2	506963	100 MICHAEL ANGELO WAY	C	56,430	1999	12%	$10,845,623	$9,537,779	169.02	**172.85**	+38%	+1 yrs
3	458317	12515 RESEARCH BLVD 3	C	55,388	1998	23%	$12,054,991	$9,309,931	168.09	**173.30**	+36%	+0 yrs
4	481893	3500 WADLEY PL A	C	40,640	1997	19%	$11,500,000	$9,366,010	230.46	**232.68**	-0%	-1 yrs
5	273377	14050 SUMMIT DR	C	53,100	1985	12%	$12,600,000	$11,144,484	209.88	**243.49**	+30%	-13 yrs

3. Adjustment methodology

Standard. §41.43(b)(3) requires the appraised value to be at or below "the median appraised value of a reasonable number of comparable properties appropriately adjusted." §42.26(a)(3) applies the same median standard on judicial review. The analysis in §1 computes exactly that median.

Comparable selection. Comparables share the subject's improvement-type code and TCAD market area, with building size within ±50%, year built within ±15 years, and land share within ±0.25 of the subject. Parcels that are mostly land (land share > 60%) are excluded from both sides. Comparables additionally pass hygiene filters: fully or partially exempt parcels, parcels in active §42 litigation, and parcels whose improvement stack is not dominated by a single type (70%+) are excluded, because their roll values are not reliable equity comparables.

Size adjustment. Larger buildings trade at a lower price per square foot. Each comparable's improvement $/sf is scaled to the subject's size: adjusted = $/sf × (comp sf ÷ subject sf)$^{0.1}$.

Age adjustment. Newer buildings carry higher $/sf. Each comparable's $/sf is moved to the subject's age at 1.0% per year of age difference. Both parameters were selected by grid calibration against two full years of published ARB outcomes in Harris County (the largest Texas commercial ARB dataset with published results), and are stated on the face of the analysis.

Value basis. The metric is the district's own certified *improvement* value per square foot; the subject's land value is carried unchanged, so the indicated total isolates the improvement equity question. Where §23.23 or §23.231 caps apply, market value is used for comparison as §42.26(d) requires.

Alignment with district practice. TCAD's 2026 Mass Appraisal Report describes its own commercial equity review as a median of adjusted $/sf over comparable-property grids; this exhibit follows the same form, computed from the district's own certified values.

Determinism. Every number in this packet is a deterministic function of the cited public files and the stated parameters. No estimates, models, or judgment calls enter the arithmetic; rerunning the computation reproduces this packet exactly.

4. Statutory basis (verbatim)

Tax Code §41.43(b) (excerpt)

(b) A protest on the ground of unequal appraisal of property shall be determined in favor of the protesting party unless the appraisal district establishes that:(1) the appraisal ratio of the property is equal to or less than the median level of appraisal of a reasonable and representative sample of other properties in the appraisal district;(2) the appraisal ratio of the property is equal to or less than the median level of appraisal of a sample of properties in the appraisal district consisting of a reasonable number of other properties similarly situated to, or of the same general kind or character as, the property subject to the protest; or(3) 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.

Tax Code §42.26

Sec. 42.26. REMEDY FOR UNEQUAL APPRAISAL. (a) The district court shall grant relief on the ground that a property is appraised unequally if:(1) the appraisal ratio of the property exceeds by at least 10 percent the median level of appraisal of a reasonable and representative sample of other properties in the appraisal district;(2) the appraisal ratio of the property exceeds by at least 10 percent the median level of appraisal of a sample of properties in the appraisal district consisting of a reasonable number of other properties similarly situated to, or of the same general kind or character as, the property subject to the appeal; or(3) the appraised value of the property exceeds the median appraised value of a reasonable number of comparable properties appropriately adjusted.(b) If a property owner is entitled to relief under Subsection (a)(1), the court shall order the property's appraised value changed to the value as calculated on the basis of the median level of appraisal according to Subsection (a)(1). If a property owner is entitled to relief under Subsection (a)(2), the court shall order the property's appraised value changed to the value calculated on the basis of the median level of appraisal according to Subsection (a)(2). If a property owner is entitled to relief under Subsection (a)(3), the court shall order the property's appraised value changed to the value calculated on the basis of the median appraised value according to Subsection (a)(3). If a property owner is entitled to relief under more than one subdivision of Subsection (a), the court shall order the property's appraised value changed to the value that results in the lowest appraised value. The court shall determine each applicable median level of appraisal or median appraised value according to law, and is not required to adopt the median level of appraisal or median appraised value proposed by a party to the appeal. The court may not limit or deny relief to the property owner entitled to relief under a subdivision of Subsection (a) because the appraised value determined according to another subdivision of Subsection (a) results in a higher appraised value.(c) For purposes of establishing the median level of appraisal under Subsection (a)(1), the median level of appraisal in the appraisal district as determined by the comptroller under Section 5.10 is admissible as evidence of the median level of appraisal of a reasonable and representative sample of properties in the appraisal district for the year of the comptroller's determination, subject to the Texas Rules of Evidence and the Texas Rules of Civil Procedure.Text of subsection effective until January 01, 2027(d) For purposes of this section, the value of the property subject to the suit and the value of a comparable property or sample property that is used for comparison must be the market value determined by the appraisal district when the property is subject to the limitation on appraised value imposed by Section 23.23 or 23.231.Text of subsection effective on January 01, 2027(d) For purposes of this section, the value of the property subject to the suit and the value of a comparable property or sample property that is used for comparison must be the market value determined by the appraisal district when the property is a residence homestead subject to the limitation on appraised value imposed by Section 23.23.

Source: Texas Legislature Online statutes (tcss.legis.texas.gov), retrieved 2026-08-22.

5. Data provenance & reproducibility

Roll data: Travis Central Appraisal District, Appraisal Export - 2026 (certified export, supplement 0001, run 08/05/2026 10:49, TP export v8.0.0.33), traviscad.org/publicinformation; tables PROP, IMP_INFO, IMP_DET, LAND_DET, STATE_CD.

Tax rates: Travis County Tax Office truth-in-taxation table qryJurisRateWeb2026.xls (traviscountytx.gov/tax-rates), 2025 adopted total rates summed over the parcel's TCAD entity codes. Entities on this parcel: 03,0A,2F,2J,5A,68.

Vintage: values are as of the certified export named above. Protest outcomes concluded after the export date are not reflected; verify current values on the district's portal before the hearing.

Selection integrity: this parcel was selected because its excess over the cohort median is at least 10% (a business filter — the statute itself sets no threshold) in a cohort of ≥5 comparables with dispersion ≤ 0.6. Confidence MEDIUM: ≥5 comparables, dispersion ≤ 0.4.

Measured performance (identical screen, Harris County TY2024–2025 noticed values joined to published ARB outcomes; high-confidence evidence cohorts, protested): flagged parcels reduced 87–91% vs 79–85% unflagged; mean realized cut 8.8–9.4% vs 7.0–7.1%; cuts >15%: 18–21% vs 14–15%. Past outcomes in another county do not guarantee this parcel's result.

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