

Circuit Court for Prince George's County
Case No. CAL22-25088

UNREPORTED
IN THE APPELLATE COURT
OF MARYLAND*
No. 1020
September Term, 2024

FRANKLIN JACKSON

v.

MARYLAND TAX COURT

Berger,
Leahy,
Eyler, James R.
(Senior Judge, Specially Assigned),

JJ.

Opinion by Berger, J.

Filed: December 8, 2025

*This is an unreported opinion. This opinion may not be cited as precedent within the rule of stare decisis. It may be cited for its persuasive value only if the citation conforms to Rule 1-104(a)(2)(B).

Franklin Jackson, appellant, appeals from a judgment, entered in the Circuit Court for Prince George’s County, affirming a decision of the Maryland Tax Court (the “Tax Court”) regarding a property tax assessment of real property owned by Jackson. In this appeal, Jackson has filed an informal brief in which he presents two “issues” for our review. For clarity, we have rephrased those issues as the following questions:¹

- I. Whether the circuit court erred in affirming the decision of the Tax Court.
- II. Whether the Tax Court and/or the circuit court, in reaching their respective decisions, violated Jackson’s due process rights.

¹ Jackson phrased the issues as follows:

1. Circuit court made correctable error when it affirmed the order of the Maryland Tax Court that affirmed the Prince George’s Property Tax Assessment Appeals Board’s assessment of the Petitioner’s home even though the Petitioner provided affirmative evidence to support his request for relief from the assessment and the Prince George’s County Supervisor of Assessments (“Respondent”) did not provide evidence in the record to support the Board’s assessment.
2. The Maryland Tax Court’s order affirming the order of the Prince George’s Property Tax Assessment Appeals Board, and the subsequent circuit court order affirming the Tax Court’s order, violate Petitioner’s right to due process under the Fourteenth Amendment of the U.S. Constitution, because even though Petitioner provided affirmative evidence in support of his request for relief, the Maryland Tax Court affirmed the Board’s order without having evidence in the record that the Petitioner could examine, confront, and dispute.

For reasons to follow, we hold that the circuit court did not err in affirming the Tax Court’s decision. We also hold that neither the Tax Court nor the circuit court violated Jackson’s due process rights. Accordingly, we affirm.

BACKGROUND

Relevant Legal Framework

Generally, real property in Maryland is subject to assessment and property tax by the Maryland Department of Assessments and Taxation (the “Department”). Md. Code, Tax-Prop. § 6-101. Real property assessments are conducted by the Supervisor of Assessments (the “Supervisor”), and those assessments are subject to periodic review by the Department. Md. Code, Tax-Prop. § 2-203. Assessing real property requires the Supervisor “to determine the phased-in full cash value or use value to which the property tax rate may be applied[.]” Md. Code, Tax-Prop. § 1-101(b).

The Supervisor may utilize a variety of methods in determining the value of real property. *Supervisor of Assessments of Balt. City v. Har Sinai West Corp.*, 95 Md. App. 631, 647 (1993). One common method is the “sales comparison approach.” Under that approach, the value of the subject property “is dependent upon the range of prices of recently-sold properties that are comparable to the property in issue.” *Cordish Power Plant Ltd. P’ship v. Supervisor of Assessments for Balt. City*, 427 Md. 1, 5 (2012).

A property is “comparable” if it is “of the same or similar nature and, typically, geographical location as the property to be valued.” *Id.* Once one or more comparable properties have been identified, those properties are then compared to the subject property “to determine whether they differ in legal, financial and physical characteristics that cause

the prices paid for real estate to vary, including: the real property rights conveyed in the sale, market conditions affecting the sale, location, physical qualities, and use or zoning restrictions, among others.” *Id.* (citations and quotations omitted). If there are notable differences between the subject property and the comparable properties, the prices of the comparable properties are then adjusted “in order to insure that the sale prices of the comparables comport with the characteristics and conditions of the property at issue.” *Id.* at 5–6.

After the Supervisor completes an assessment or reassessment of real property, if there is an increase or decrease in the value of the property, written notice must be sent to the property’s owner. Md. Code, Tax-Prop. § 8-401. If the property owner is dissatisfied with the valuation, the owner may appeal the assessment to the Supervisor, who, following a hearing, will then issue a final notice of the assessed value of the property. Md. Code, Tax-Prop. §§ 8-404 and 8-407. That decision may then be appealed to the Property Tax Assessment Appeals Board (the “PTAAB”), and, following a hearing, the PTAAB may affirm or adjust the Supervisor’s final assessment. Md. Code, Tax-Prop. § 14-509; *see also Abramson v. Montgomery Cnty., Md.*, 328 Md. 721, 734–35 (1992).

If the property owner is dissatisfied with the PTAAB’s decision, the owner may appeal the decision to the Tax Court. Md. Code, Tax-Prop. § 14-512. “An appeal before the Tax Court shall be heard *de novo* and conducted in a manner similar to a proceeding in a court of general jurisdiction sitting without a jury.” Md. Code, Tax-Prop. § 13-523. “The party appealing an assessment, however, bears the burden of proving that the assessment was in error.” *Frey v. Comptroller of Treasury*, 422 Md. 111, 186 (2011). The Tax Court

has “full power to hear, try, determine, or remand any matter before it,” and the Tax Court “may reassess or reclassify, abate, modify, change or alter any valuation, assessment, classification, tax or final order appealed to [it].” Md. Code, Tax-Prop. § 13-528(a). Nevertheless, “[a]bsent affirmative evidence in support of the relief being sought or an error apparent on the face of the proceeding from which the appeal is taken, the decision, determination, or order from which the appeal is taken shall be affirmed.” Md. Code, Tax-Prop. § 13-528(b).

A property owner may appeal a final decision of the Tax Court “to the circuit court for the county in which the property is located.” Md. Code, Tax-Prop. § 14-513. That decision may then be appealed to this Court. Md. Code, Tax-Prop. § 14-515.

The Instant Case

Jackson is the owner of residential real property located at 12610 Pleasant Prospect Road in Prince George’s County (“Jackson’s Property” or “Property”). Jackson’s Property includes a 6686-square-foot home and surrounding land.

In 2019, the Department conducted a periodic reassessment of Jackson’s Property and determined that the value of the Property was approximately \$1.5 million. In 2022, the PTAAB reviewed the Department’s assessment and found it to be erroneous. The PTAAB issued a reassessment, which valued Jackson’s Property at \$1,110,600.00. Jackson subsequently appealed that decision to the Tax Court, and a hearing was held.

At the outset of that hearing, Jackson informed the Tax Court that the Department had not provided him with “the comparables” that the Department was “going to use for this hearing,” which Jackson had requested. The Tax Court suggested that the matter be

continued so that the Department could comply with Jackson’s request, but Jackson declined the court’s suggestion and instead requested that the Department “not be able to submit.” The Tax Court ultimately ruled that it would go forward with the hearing and that the Department would not be able to “change any comparable sales that they were going to use.”

Jackson thereafter argued that the PTAAB had erred in determining that the value of his Property was \$1,110,600.00. In support, Jackson submitted evidence of seven home sales that had occurred in Prince George’s County in 2019, which was the year that the Department conducted its initial assessment of Jackson’s home. According to that evidence, those homes ranged in size from just under 6000 square feet to nearly 10,000 square feet and were sold for prices ranging from \$632,550.00 to \$899,000.00. Based on those sales, Jackson argued that his Property should have been assessed at a rate of between \$80.00 and \$107.00 per square foot. Applying those figures to his Property, Jackson argued that the assessed value of his Property “would be \$845,000.00.”

The Department argued that the PTAAB’s assessment of Jackson’s Property was correct. The Department argued that Jackson’s method of comparing his Property to his comparable properties was flawed.

In the end, the Tax Court affirmed the PTAAB’s decision. The Tax Court explained that, although Jackson’s point in comparing the price-per-square-foot of other properties in the area was understandable, the process of assessing a property’s value using the sales comparison approach was more nuanced and involved “taking comparable sales and making adjustments, upwards or downwards, to make them more like the subject property.”

The Tax Court noted that Jackson had failed to make any such adjustments with the comparable properties he had submitted in evidence. The Tax Court found that, because Jackson’s method of valuation “was not one of the recognized methods,” the court could not accept Jackson’s claim that his Property should have been assessed at a lower price-per-square-foot. The Tax Court found that it was “left in a position of trying to guess what that lesser number would be.” The Tax Court concluded that Jackson had failed to meet his burden of proving that the PTAAB’s assessment was erroneous.

Following the Tax Court’s ruling, Jackson sought judicial review in the circuit court. Jackson argued, among other things, that the Tax Court unfairly disregarded his evidence; that he was denied the opportunity to evaluate the Department’s evidence in support of its assessment; and that the Tax Court’s decision was unsupported by the evidence.

The circuit court ultimately affirmed the Tax Court’s decision. The circuit court, like the Tax Court, found that Jackson had failed to make the requisite adjustments to account for the relevant differences between the comparable properties he submitted and his Property. The circuit court concluded that the Tax Court did not err in disregarding Jackson’s evidence and affirming the PTAAB’s decision.

This timely appeal followed. Additional facts will be supplied as needed below.

STANDARD OF REVIEW

The Tax Court is an administrative agency “subject to the same standards of judicial review as other administrative agencies.” *Frey*, 422 Md. at 136. Under those standards, we look through the decision of the circuit court and evaluate the decision of the Tax Court directly to determine if the Tax Court’s decision is based on a proper application of the

relevant law and supported by substantial evidence. *Supervisor of Assessments of Montgomery Cnty. v. Lane*, 222 Md. App. 107, 114 (2015). If so, the Tax Court’s decision will be affirmed. *Id.*

When determining whether an agency’s decision is supported by substantial evidence, “our task is ‘merely to evaluate whether the evidence before the [agency] was fairly debatable[.]’” *Crawford v. Cnty. Council of Prince George’s Cnty.*, 482 Md. 680, 695 (2023) (quoting *City of Hyattsville v. Prince George’s Cnty. Council*, 254 Md. App. 1, 24–25 (2022)). “Substantial evidence review is narrow; the question is not whether we would have reached the same conclusions, but merely whether ‘a reasoning mind’ could have reached those conclusions on the record before the agency.” *Bert v. Comptroller of the Treasury*, 215 Md. App. 244, 264–65 (2013) (quoting *Schwartz v. Dep’t of Natural Res.*, 385 Md. 534, 554 (2005)). Moreover, we “must review the agency’s decision in the light most favorable to it; … the agency’s decision is *prima facie* correct and presumed valid[.]” *Md. Bd. of Physicians v. Elliott*, 170 Md. App. 369, 406–07 (2006) (quoting *Bd. of Physician Quality Assurance v. Banks*, 354 Md. 59, 68 (1999)). This deference extends to the agency’s findings of fact and any inferences drawn from those facts, provided that those findings and inferences are supported by the record. *Bert*, 215 Md. App. at 264–65. That is, “[t]he agency’s determination of factual issues will be upheld if the record of the agency proceeding affords a substantial basis of fact from which the issue can be reasonably inferred.” *Id.*

DISCUSSION

I.

Parties' Contentions

Jackson argues that the circuit court erred in affirming the Tax Court's affirmance of the PTAAB's assessment of Jackson's Property. Jackson contends that, because he provided the Tax Court with "affirmative evidence" in support of his claim that the PTAAB's assessment was erroneous, the Tax Court erred in affirming the PTAAB's assessment. Jackson further contends that, because the Department did not provide any evidence to the Tax Court to support the PTAAB's assessment, the Tax Court lacked substantial evidence to affirm.

The Department maintains that the Tax Court's decision should be affirmed because it was supported by substantial evidence and was not erroneous as a matter of law. The Department argues that the Tax Court properly disregarded Jackson's evidence of comparable home sales, as that evidence did not comport with any of the recognized methods for assessing real property. The Department further argues that, without any reliable evidence in support of Jackson's claim, "the Tax Court had no choice but to affirm the PTAAB assessment."

Analysis

As discussed above, when an assessment of real property is challenged in the Tax Court, that assessment is presumed to be correct, and the party appealing the assessment has the burden of proving that the assessment was incorrect. *Frey*, 422 Md. at 186. That burden is firmly established by the relevant statute, which provides that the Tax Court is

required to affirm the assessment “[a]bsent affirmative evidence in support of the relief being sought or an error apparent on the face of the proceeding from which the appeal is taken[.]” Md. Code, Tax-Prop. § 13-528(b). Thus, even though the appeal must be heard *de novo*, Md. Code, Tax-Prop. § 13-523, the Department need not present evidence in support of the assessment.² The assessment is facially valid, and the burden is on the complaining party to present affirmative evidence showing that the assessment was in error.

Moreover, although a complaining party’s burden can be met by way of “affirmative evidence in support of the relief being sought,” the Tax Court need not accept such evidence without scrutiny. Accordingly, the Tax Court is not obligated to grant relief to a complaining party simply because that party has presented “affirmative evidence” in support of the relief. Rather, it is the Tax Court’s responsibility “to decide the relevance of the evidence presented, discard that which the court deem[s] irrelevant, and accord to that which is relevant the weight it deserve[s].” *Lane v. Supervisor of Assessments of Montgomery Cnty.*, 447 Md. 454, 468 (2016). In short, whether a party has presented

² In his brief, Jackson cites to COMAR 14.12.01.07, a rule of procedure that requires the Department to provide advanced notice to the opposing party if the Department intends to offer evidence of comparable properties at a hearing before the Tax Court. To the extent that Jackson is claiming that that rule supports his assertion that the Department needed to prove the validity of the assessment in the Tax Court, he is mistaken. That rule provides, in pertinent part, that a party is required to provide advance notice if that party “proposes to offer evidence concerning any properties . . . other than the property which is the subject of the appeal[.]” COMAR 14.12.01.07A. Here, the Department did not offer any evidence concerning any properties other than Jackson’s Property.

“affirmative evidence in support of the relief being sought” is a matter decided by the Tax Court as the finder of fact.

Finally, we reiterate that our review of the Tax Court’s findings of fact is narrow and highly deferential. We review the Tax Court’s determination of factual issues in a light most favorable to the Tax Court, and we do not substitute our judgment for that of the Tax Court. *Bert*, 215 Md. App. at 264-65. We will affirm those determinations if the record of the proceedings “affords a substantial basis of fact from which the issue can be reasonably inferred.” *Id.* Notably, “the question is not whether we would have reached the same conclusions, but merely whether ‘a reasoning mind’ could have reached those conclusions on the record before the agency.” *Id.*

Against that backdrop, we hold that the Tax Court did not err in affirming the PTAAB’s assessment. Although Jackson presented several “comparable properties” that he believed constituted affirmative evidence in support of his claim that the PTAAB’s assessment was erroneous, the Tax Court found that the evidence was not credible. The Tax Court explained that Jackson had failed to make any adjustments in the comparative properties’ relative values to account for differences between those properties and his Property. As discussed above, those adjustments are a vital part of the “sales comparison approach” to assessing real property. That approach involves not just the identification of comparable properties, but also an in-depth comparison of those properties to not only identify differences but, if differences exist, to make adjustments in the prices of the comparable properties to account for those differences. *Cordish Power Plant*, 427 Md. at 5–6. Jackson’s evidence did not include those necessary adjustments, which meant that

the Tax Court was “left in a position of trying to guess what that lesser number would be.” Although the Tax Court could have accepted Jackson’s evidence at face value, it was by no means required to, and it was certainly not required to bridge any gaps in Jackson’s quantum of proof. Instead, the Tax Court made a credibility determination regarding Jackson’s evidence and determined that Jackson’s evidence fell short of the proof necessary to show that the assessment was erroneous. The Tax Court concluded that Jackson had failed to present “affirmative evidence in support of the relief being sought” and that the PTAAB’s assessment should be affirmed.

In light of the Tax Court’s findings -- and deferring to the expertise of the Tax Court in making those findings -- we conclude that the Tax Court’s decision was supported by substantial evidence and not erroneous as a matter of law. We are convinced that the record contains a substantial basis of fact from which the Tax Court’s conclusions could be reasonably inferred, and we are equally convinced that “a reasoning mind” could have reached the conclusions made by the Tax Court. Accordingly, we discern no error in the circuit court’s decision to affirm the Tax Court’s affirmance of the PTAAB’s assessment.

II.

Parties’ Contentions

Jackson next claims that the Tax Court and the circuit court violated his procedural due process rights under the Fourteenth Amendment to the United States Constitution. Jackson contends that, because the Department was not required to present evidence in support of its assessment at the hearing before the Tax Court, he was “deprived of [his] right to examine the information against [him].”

The Department claims that Jackson’s argument is unpreserved because he did not raise a due process claim in the Tax Court or the circuit court. The Department further argues that, even if preserved, Jackson’s argument has no merit because the Department had no obligation to present evidence in support of its assessment.

Analysis

We begin with the Department’s preservation argument, which we find unpersuasive. To be sure, Jackson did not specifically raise a due process claim in either the Tax Court or the circuit court. Nevertheless, Jackson did raise, at least in the circuit court, a general “fairness issue” with respect to the Tax Court’s handling of the matter, particularly as it related to the Department’s lack of evidence in support of its assessment and his inability to scrutinize that evidence at the hearing. Such “fairness” arguments have been deemed sufficient to preserve a due process claim, even where the moving party did not raise a specific due process challenge in the lower court. *See McDonell v. Harford Cnty. Hous. Agency*, 462 Md. 586, 601–04 (2019).

Furthermore, Jackson’s appellate argument, while couched as a due process claim, is more or less the same argument he presented in Part I, which is that the Department should have been required to present evidence in support of its assessment at the hearing before the Tax Court. Under the circumstances, we cannot say that addressing Jackson’s appellate argument would “work an unfair prejudice to the parties or the court.” *See Ray v. State*, 435 Md. 1, 22–23 (2013) (discussing the situations in which an appellate court may exercise its discretion to decide unpreserved issues) (citations and quotations omitted). We will therefore exercise our discretion and address Jackson’s appellate claim. *Id.*

Under the Fourteenth Amendment of the United States Constitution, an individual is entitled to procedural due process.³ *Reese v. Dep’t of Health and Mental Hygiene*, 177 Md. App. 102, 149 (2007). “‘Procedural due process imposes constraints on governmental decisions [that] deprive individuals of liberty or property interests within the meaning of the Due Process Clause [of the Fourteenth Amendment of the United States Constitution.]’” *Id.* (quoting *Mathews v. Eldridge*, 424 U.S. 319, 332 (1976)). “Procedural due process is a flexible concept that ‘calls for such procedural protection as a particular situation may demand,’ as ‘appropriate to the fair determination of the particular issues presented in a given case.’” *Id.* at 150 (quoting *Wagner v. Wagner*, 109 Md. App. 1, 24 (1996)). “Thus, in determining what process is due, the Court will ‘balance the private and government interests affected.’” *Id.* at 151 (quoting *Roberts v. Total Health Care, Inc.*, 349 Md. 499, 509 (1998)). Ultimately, to prevail on a due process claim, an individual must show, at a minimum, “‘that he was afforded less procedure than was due.’” *Id.* at 152 (quoting *Samuels v. Tschechtelin*, 135 Md. App. 483, 523 (2000)).

We hold that Jackson’s procedural due process claim is without merit. Jackson has presented no authority or evidence in the record suggesting that he was afforded less procedure than was due to him under the circumstances. Rather, the record makes plain that every opportunity under the law to challenge the Department’s assessment was made available to Jackson, and each of those proceedings, including those before the Tax Court, were conducted properly. Although the Department did not produce the underlying data

³ The Fourteenth Amendment also includes a substantive due process component, but Jackson is not raising a substantive due process claim. *Reese*, 177 Md. App. at 149.

for its assessment of Jackson’s Property at the Tax Court hearing, that does not mean that Jackson’s procedural due process rights were implicated. As discussed in Part I, the Department did not have to provide evidentiary support for its assessment at the hearing before the Tax Court. Jackson provides no authority, aside from his blanket reliance on the Fourteenth Amendment, to suggest that such an obligation by the Department existed, much less that any failure on the part of the Department to fulfill that alleged obligation constituted a violation of his procedural due process rights. We, therefore, affirm.

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