

Martinsburg IRS OC LLC,
Plaintiff,

Case No. CC-02-2019-AA-8

**Berkeley County Council sitting as the
2019 Board of Assessment Appeals,
Defendant**

This matter is before the Court upon consideration of the *Petition for Appeal from Order of Berkeley County Council Sitting as the 2019 Board of Assessment Appeals*, the briefs filed by the parties, and the oral arguments of the parties heard by the Court on June 18, 2020.

The Court hereby adopts and incorporates the Petitioner/Appellant's Proposed Undisputed Facts and Conclusions of Law filed on July 17, 2020, as if fully set forth herein.

Accordingly, it is ADJUDGED and ORDERED that:

1. Errors by the Berkeley County Council Sitting as the 2019 Board of Assessment Appeals ("the Board") led to a decision affirming the Assessment, which is invalid, inequitable, and contrary to controlling West Virginia law;
2. The Board erroneously determined that the Assessment was valid;
3. The Subject Property, 295 Murall Drive, Kearneysville, Berkeley County, West Virginia 25430, was appraised in excess of its true and actual market value;
4. The Assessment and the Board's decision are contrary to the provisions of controlling West Virginia law, regulations, and methodologies for determining market value for commercial properties similar to the Subject Property in this case; and

5. The Court hereby issues this Order correcting the Subject pProperty's Assessment for the 2019 tax year, and declares its true and actual value under the law as being a fair market value as of July 1, 2018, in the amount of \$7,240,000.00, and an assessed value in the amount of \$4,344,000.00 for the 2019 tax year.

The Court notes the objections and exceptions of the parties to any adverse ruling herein.

The Clerk shall transmit copies of this Order to counsel of record, remove this matter from the Court's docket, and report this matter as closed.

/s/ Laura Falrcloth
Circuit Court Judge
23rd Judicial Circuit

Note: The electronic signature on this order can be verified using the reference code that appears in the upper-left corner of the first page. Visit www.courtsww.gov/e-file/ for more details.