



PROPERTY TAX PROTEST — HEARING EVIDENCE
PREPARED BY PROPERTY TAX REBEL

123 Main Street, Cypress, TX 77433

Prepared for tax year 2026 · Account 0000000000000 · 49.04 · Harris County, TX

Cover letter, cover-letter divergence analysis, U&E and CMA evidence, statutes, and a pre-filled Form 50-132 for your informal conference and ARB hearing.

STRONG CASE

Case score 88 / 100

ESTIMATED ANNUAL PROPERTY TAX SAVINGS

\$3,444

over 5 years: approximately \$17,220 · based on Harris County's representative combined rate of 2.20%

2026 NOTICED MARKET VALUE CALCULATED PROTEST VALUE POTENTIAL REDUCTION

\$1,072,868

\$916,312

\$156,556

14.59%

Why the protest is strong

STRONG CASE — supported reduction to \$916,312 (14.6%)

- Strong reduction (14.6%)
- 10 U&E comps, 4 CMA sales
- All sales within 6 months (avg 2.0 mo) — ideal

Primary method

Uniform & Equal, your property's Uniform & Equal comparison (neighborhood county-assessed values) produces the lower suggested value, and therefore governs under Texas Comptroller Form 50-221.

Prepared May 11, 2026. This evidence package is a DIY tool intended for self-representation in a property-tax protest before the Harris County Appraisal District and its Appraisal Review Board. It is not legal, tax, or appraisal advice, and no outcome is guaranteed.

About the savings estimate: the annual and 5-year projections on this page apply a representative combined tax rate of 2.20%, the approximate average for non-MUD Harris County homesteads. Your actual combined rate is the sum of your specific taxing jurisdictions (school district, county, city/ETJ, and any MUD, LID, or special district) and can range roughly from 2.0% to over 3.0%. Your most recent HCAD notice and your tax bill from the Harris County Tax Office both show your exact combined rate; use that number to compute your own precise savings.

Cover Letter for your hearing

The same letter works at both stages. Hand it to the HCAD appraiser at the informal conference, and to each ARB member at the formal hearing if it goes that far.

Harris Central Appraisal District

PO Box 920975, Houston, TX 77040

Re: 2026 Notice of Protest, Account 000000000000

123 Main Street, Cypress, TX 77433

To whom it may concern:

I am the owner of the property at **123 Main Street, Cypress, TX 77433** and I am protesting the 2026 noticed market value of **\$1,072,868**. The evidence contained in this package supports a reduction of the market value to **\$916,312**.

The grounds for my protest are both:

- **Incorrect market value**, per Tex. Tax Code §41.43(a), supported by the Comparable Market Analysis on pages that follow.
- **Unequal appraisal**, per Tex. Tax Code §41.43(b)(3), supported by the Uniform & Equal analysis of comparable neighborhood properties on pages that follow.
- **Documented property-condition issues**, per Tex. Tax Code §23.01(a). Appraisal must reflect the property's market value as of January 1, 2026, including its actual condition. The Property Condition page documents specific owner-attested defects supporting a CDU rating of **Fair** rather than HCAD's on-file **Average**.

The two methods reach different figures: U&E supports a **14.59%** reduction; CMA supports a **6.74%** reduction. The gap is expected, each method answers a different statutory question. CMA asks what this property would sell for (§41.43(a)); U&E asks whether it is appraised in line with its peers (§41.43(b)(3)). A larger U&E reduction indicates the neighborhood is over-assessed relative to recent sales, the precise condition §41.43(b)(3) is designed to remedy.

Under Texas Comptroller Form 50-221, when both grounds apply the lower of the two determinations governs. All adjustments in the supporting evidence are computed using the Harris Central Appraisal District's own published Residential CAMA Model (Grade, CDU, Size, and Remodel Level factors). Thank you for your consideration.

Respectfully,

Property Owner Signature

May 11, 2026

Value Summary, both protest methods

Texas law (Tex. Tax Code §41.43) allows two distinct grounds for a protest. This evidence package supports both. Per Form 50-221, when both grounds apply, the lower suggested value governs.

NOTICED MARKET VALUE (2026)

\$1,072,868

▲ +\$40,817 (+4.0%) vs 2025



Land \$146,088 Improvement \$917,185

Extra features \$9,595

UNIFORM & EQUAL
 (§41.43(B)(3))

\$916,312

Reduction: \$156,556 (14.59%)

10 comparable properties

Median adj. improvement \$/SqFt:
\$163.12

COMPARABLE MARKET ANALYSIS
 (§41.43(A))

\$1,000,572

Reduction: \$72,296 (6.74%)

4 comparable sales

Average adj. improvement \$/SqFt: \$181.19

OUR CALCULATED PROTEST VALUE (LOWER OF THE TWO)

\$916,312

Uniform & Equal · a reduction of \$156,556 (14.59%) from the noticed value

Your property

ATTRIBUTE	VALUE
Address	123 Main Street, Cypress, TX 77433
HCAD account	0000000000000
Neighborhood code	49.04
Year built / remodel	2012
Grade (quality)	A
Condition (CDU)	Fair
Living area	4,663 SqFt
Remodel level	Extensive

Property Tax Profile

Pulled straight from HCAD's records. If anything below looks wrong on the parcel, contact HCAD directly to fix it.

Homestead exemption

HCAD doesn't show one on this parcel.

If this is your primary residence and you think you qualify, HCAD has the application on their site. They make eligibility decisions, not us.

Taxing jurisdictions (9)

Each of these levies a tax on the parcel. Together their rates set your annual bill. Each jurisdiction sets its own rate every October.

004	CYPRESS-FAIRBANKS ISD	044	HARRIS CO EDUC DEPT
040	HARRIS COUNTY	045	LONE STAR COLLEGE SYS
041	HARRIS CO FLOOD CNTRL	648	HC EMERG SRV DIST 21
042	PORT OF HOUSTON AUTHY	673	HC EMERG SRV DIST 3
043	HARRIS CO HOSP DIST		

Property Condition: Documented Issues Affecting Value

This section documents specific, owner-disclosed condition issues at the subject property as of January 1, 2026, the statutory appraisal date under Tex. Tax Code §23.01. Together with the CAMA analysis that precedes it, these conditions support a Condition, Desirability, Utility (CDU) rating of **Fair** rather than HCAD's on-file **Average**.

ON-FILE CDU

Average



SUPPORTED CDU

Fair

Severity rollup: **Major** · 1 armed category

Disclosed conditions by category

Roof

MAJOR

- Hail damage (documented by insurer or roofer)

Owner's note. Storm damage documented by roofer; replacement estimate \$25,000.

Structural / Foundation

MINOR

- Hairline foundation cracks

Owner's note. Hairline cracks along the slab perimeter; contractor estimate \$5,000.

Documented repair exposure. \$30,000 in contractor-estimated repair costs. Supporting documentation is available upon appraiser request.

Photographic evidence

The following photographs document the conditions disclosed above. Each photograph is referenced by exhibit number (S = Structural, R = Roof, H = HVAC, P = Plumbing, E = Electrical, W = Water/Mold, F = Fire/Storm/Pest, X = Functional). All photographs were taken at the subject property and are submitted as evidence under Tex. Tax Code §41.66(b) and §23.01.



Exhibit R-1. Hail damage on roof shingles, south face.



Exhibit S-1. Hairline crack along slab perimeter, west elevation.

Attestation. The property owner attests that the conditions described in this section existed at the subject property as of January 1, 2026. Tex. Tax Code §23.01 requires appraisal based on the individual characteristics of each property as of the statutory appraisal date. Tex. Tax Code §23.01(b) requires that all available evidence specific to the value of the property be taken into account.

Uniform & Equal, Methodology

Authority: Tex. Tax Code §41.43(b)(3), "A protest on the ground of unequal appraisal shall be determined in favor of the protesting party unless the appraisal district establishes that the appraised value of the property is equal to or less than the median appraised value of a reasonable number of comparable properties appropriately adjusted."

Comparable Attributes

Comparable properties were located by performing a neighborhood search for properties within the subject's neighborhood of **49.04** that fall within the ranges below. All adjustments are made according to the Harris Central Appraisal District's Standard Cost Adjustment (CAMA Residential) model. HCAD is the direct source of every property attribute.

Grade	Within one Grade step of the subject's Grade A . Adjustments for any Grade difference are made using HCAD's published Grade factor table.
Size	Within 3,963 and 5,362 square feet (15% less and 15% more than the subject's 4,663 sqft). Adjustments use HCAD's Size factor.
Year Built & Condition	Within year 2005 and year 2019 (± 7 years of the subject's 2012). Subject's condition is Fair . Adjustments use HCAD's CDU factor for the comparable's age and condition.
Remodel Date	Within ± 30 years of the subject's remodel date (subject has no recorded remodel). Adjustments use HCAD's C&D factor.

Calculation Formulas

These are the formulas HCAD itself publishes in its Residential CAMA Model, the same formulas the appraisal district uses when it assesses your property. We apply them unchanged to each comparable.

Improvement Market Value	= Total Market Value – Land Value – Extra Features Value
CDU Adjustment	= ((Comp Imp Value \div Comp CDU Factor) \times Subject CDU Factor) – Comp Imp Value
Grade Adjustment	= ((Comp Imp Value \div Comp Grade Factor) \times Subject Grade Factor) – Comp Imp Value
Size Adjustment	= ((Comp Imp Value \div Comp Size Factor) \times Subject Size Factor) – Comp Imp Value
Remodel Adjustment	= ((Comp Imp Value \div Comp C&D Factor) \times Subject C&D Factor) – Comp Imp Value
Adjusted Improvement Value	= Comp Imp Value + CDU Adj + Size Adj + Grade Adj (+ Remodel Adj, if applicable)
Adjusted \$/SqFt	= Adjusted Improvement Value \div Comp Square Footage
Suggested Market Value	= Median Adjusted \$/SqFt \times Subject Square Footage + Subject Land Value + Subject Extra Features

Uniform & Equal, Analysis

Authority: Tex. Tax Code §41.43(b)(3). Selection criteria and adjustment formulas are disclosed on the previous page.

Subject vs. comparable adjusted improvement values per square foot

Each bar is one comparable property's adjusted improvement value per square foot, scaled to the highest in the set. Your property is highlighted in amber. The dashed line marks the comparable median, which is the suggested protest value supported by Texas Tax Code §41.43(b)(3).



#	COMPARABLE PROPERTY	YR	GR	CDU	SQFT	NOTICED	CDU ADJ	SIZE ADJ	ADJ IMP	\$/SQFT
	123 Main Street, Cypress, TX 77433 (subject)	2012	A	Fair	4,663	\$1,072,868	,	,	,	\$196.69
1	17703 FAIRHAVEN SUNRISE CT, CYPRESS, 77433 1295290010037	2008	A	Average	5,041	\$1,029,078	\$0	\$11,697	\$830,477	\$164.74
2	17706 FAIRHAVEN LAKE DR, CYPRESS, 77433 1296830050008	2008	A	Average	4,696	\$933,416	\$0	\$-0	\$763,805	\$162.65
3	17810 FAIRHAVEN PARK CT, CYPRESS, 77433 1295290010025	2007	A	Average	4,275	\$904,068	\$8,806	\$-19,060	\$685,432	\$160.34
4	17807 HAVEN FOREST CT, CYPRESS, 77433 1295290010016	2007	A	Average	4,030	\$831,894	\$8,309	\$-26,610	\$638,082	\$158.33
5	17814 HAVEN FOREST CT, CYPRESS, 77433 1295290010018	2007	A	Average	4,236	\$870,466	\$8,876	\$-19,212	\$690,898	\$163.10
6	17807 FAIRHAVEN PARK CT, CYPRESS, 77433 1295290010023	2008	A	Average	4,900	\$995,779	\$0	\$11,720	\$832,092	\$169.81
Median adjusted improvement \$/SqFt →										\$163.12

#	COMPARABLE PROPERTY	YR	GR	CDU	SQFT	NOTICED	CDU ADJ	SIZE ADJ	ADJ IMP	\$/SQFT
7	17814 FAIRHAVEN SUNRISE CT, CYPRESS, 77433 1295290010004	2008	A	Average	4,599	\$958,641	\$0	\$-10,753	\$763,439	\$166.00
8	17707 FAIRHAVEN LAKE DR, CYPRESS, 77433 1296830060006	2009	A	Good	4,986	\$1,026,767	\$-39,970	\$11,991	\$811,388	\$162.73
9	21315 FAIRHAVEN MEADOW DR, CYPRESS, 77433 1296830090027	2010	A	Average	5,006	\$1,034,168	\$-20,601	\$12,067	\$836,124	\$167.02
10	17819 REFUGE LAKE DR, CYPRESS, 77433 1296830070006	2009	A	Average	4,309	\$978,302	\$-9,038	\$-20,056	\$702,950	\$163.14

Median adjusted improvement \$/SqFt →

\$163.12

How the suggested value is computed.

Median adj. improvement \$/SqFt × Subject SqFt + Subject Land + Subject Extras

= \$163.12 × 4,663 + \$146,088 + \$9,595

= **\$916,312**

Worked example: how comp at 17814 HAVEN FOREST CT, CYPRESS, 77433 produces \$163.10/SqFt

Every adjustment dollar in the comps table above is the result of plugging HCAD's published factor values into the four formulas on the methodology page. We pick this comp because its adjusted \$/SqFt sits at the median of the set, the value that drives the suggested protest amount under Texas Tax Code §41.43(b)(3).

1. Comp's improvement value

$$\$870,466.00 \text{ (noticed)} - \$144,434.00 \text{ (land)} - \$24,799.00 \text{ (extras)} = \mathbf{\$701,233.00}$$

2. CDU adjustment, comp's Average → subject's Fair

$$(\$701,233.00 \div 0.79) \times 0.80 - \$701,233.00 = \mathbf{\$8,876.37}$$

3. Grade adjustment, comp's A → subject's A

$$(\$701,233.00 \div 1.71) \times 1.71 - \$701,233.00 = \mathbf{\$0.00}$$

4. Size adjustment, comp's 4,236 SqFt → subject's 4,663 SqFt

$$(\$701,233.00 \div 0.73) \times 0.71 - \$701,233.00 = \mathbf{\$-19,211.86}$$

5. Remodel (C&D) adjustment, comp's Extensive → subject's Extensive

$$(\$701,233.00 \div 1.00) \times 1.00 - \$701,233.00 = \mathbf{\$0.00}$$

6. Adjusted improvement value, comp imp + four adjustments

$$\$701,233.00 + \$8,876.37 + \$0.00 + \$-19,211.86 + \$0.00 = \mathbf{\$690,897.51}$$

7. Adjusted improvement per square foot

$$\$690,897.51 \div 4,236 \text{ SqFt} = \mathbf{\$163.10/SqFt}$$

This is the "\$/SqFt" figure shown in the comps table above for this property. The same seven steps apply to every other comp, with that comp's own factor values substituted, see the table below for the factor values used on each row.

Factor values used for every comp

These are the exact factor values from HCAD's published Residential CAMA tables, used in the four adjustment formulas. Plug any row's values into the formulas above to reproduce that row's adjustments dollar-for-dollar.

#	PROPERTY	CDU FACTOR	GRADE FACTOR	SIZE FACTOR	C&D FACTOR
—	123 Main Street, Cypress, TX 77433 (subject)	0.80	1.71	0.71	1.00
1	17703 FAIRHAVEN SUNRISE CT, CYPRESS, 77433	0.80	1.71	0.70	1.00
2	17706 FAIRHAVEN LAKE DR, CYPRESS, 77433	0.80	1.71	0.71	1.00
3	17810 FAIRHAVEN PARK CT, CYPRESS, 77433	0.79	1.71	0.73	1.00
4	17807 HAVEN FOREST CT, CYPRESS, 77433	0.79	1.71	0.74	1.00
5	17814 HAVEN FOREST CT, CYPRESS, 77433	0.79	1.71	0.73	1.00
6	17807 FAIRHAVEN PARK CT, CYPRESS, 77433	0.80	1.71	0.70	1.00
7	17814 FAIRHAVEN SUNRISE CT, CYPRESS, 77433	0.80	1.71	0.72	1.00
8	17707 FAIRHAVEN LAKE DR, CYPRESS, 77433	0.84	1.71	0.70	1.00
9	21315 FAIRHAVEN MEADOW DR, CYPRESS, 77433	0.82	1.71	0.70	1.00

#	PROPERTY	CDU FACTOR	GRADE FACTOR	SIZE FACTOR	C&D FACTOR
10	17819 REFUGE LAKE DR, CYPRESS, 77433	0.81	1.71	0.73	1.00

All adjustments follow the Harris Central Appraisal District's published Residential CAMA Model (Grade, CDU, Size, and Remodel Level factor tables). Only improvement value is adjusted; the county's land and extra-features values are accepted as given.

Comparable Market Analysis, Methodology

Authority: Tex. Tax Code §41.43(a); foreclosures admissible per §23.01(c)(1); seller contributions adjusted per IAAO Standard on Sales Verification §7.2.

Comparable Attributes

Comparable sales were located by performing a neighborhood search for properties within the subject's neighborhood of **49.04** that fall within the ranges below. All adjustments are made according to the Harris Central Appraisal District's Standard Cost Adjustment (CAMA Residential) model. HCAD is the direct source of every property attribute; a third-party vendor is the source for all sales information.

Grade	Within one Grade step of the subject's Grade A . Adjustments for any Grade difference are made using HCAD's published Grade factor table.
Size	Within 3,963 and 5,362 square feet (15% less and 15% more than the subject's 4,663 sqft). Adjustments use HCAD's Size factor.
Year Built & Condition	Within year 2005 and year 2019 (± 7 years of the subject's 2012). Subject's condition is Fair . Adjustments use HCAD's CDU factor for the comparable's age and condition.
Remodel Date	Within ± 30 years of the subject's remodel date (subject has no recorded remodel). Adjustments use HCAD's C&D factor.
Sale recency	Each sale is graded for freshness at the January 1 assessment date. Per IAAO/USPAP best practice, sales within 6, 12 months are most defensible; older sales carry reduced weight but are not excluded (Tex. Tax Code §23.01(c)(1) does not impose a hard cutoff).

Calculation Formulas

CMA starts from each comparable's realised sale price (sale price minus any seller contributions, per IAAO §7.2) and applies the same HCAD CAMA adjustments as the U&E analysis.

Realised Sale Price	= Sale Price – Seller Contributions
Improvement Sale Price	= Realised Sale Price – Land Value – Extra Features Value
CDU Adjustment	= ((Comp Imp Sale Price \div Comp CDU Factor) \times Subject CDU Factor) – Comp Imp Sale Price
Grade Adjustment	= ((Comp Imp Sale Price \div Comp Grade Factor) \times Subject Grade Factor) – Comp Imp Sale Price
Size Adjustment	= ((Comp Imp Sale Price \div Comp Size Factor) \times Subject Size Factor) – Comp Imp Sale Price
Remodel Adjustment	= ((Comp Imp Sale Price \div Comp C&D Factor) \times Subject C&D Factor) – Comp Imp Sale Price
Adjusted Imp Sale Price	= Imp Sale Price + CDU Adj + Size Adj + Grade Adj (+ Remodel Adj, if applicable)
Adjusted \$/SqFt	= Adjusted Imp Sale Price \div Comp Square Footage
Suggested Market Value	= Average Adjusted \$/SqFt \times Subject Square Footage + Subject Land Value + Subject Extra Features

Comparable Market Analysis, Analysis

Authority: Tex. Tax Code §41.43(a); foreclosures admissible per §23.01(c)(1); seller contributions adjusted per IAAO §7.2. Selection criteria and adjustment formulas are disclosed on the previous page.

Subject vs. comparable adjusted sale prices per square foot

Each bar is one comparable sale's adjusted improvement value per square foot, scaled to the highest in the set. Your property is highlighted in amber. The dashed line marks the comparable median, which underpins the suggested protest value supported by Texas Tax Code §41.43(a).



#	COMPARABLE SALE	SOLD	FRESHNESS	YR	GR	SQFT	SALE PRICE	SELLER \$	ADJ IMP	\$/SQFT
	123 Main Street, Cypress, TX 77433 (subject)			2012	A	4,663				\$196.69
1	21410 REFUGE CREEK DR, CYPRESS, 77433 1296830070017	2025-12-05	0.9mo · ideal	2011	A	4,688	\$1,125,000	\$500	\$902,111	\$192.43
2	17819 REFUGE LAKE DR, CYPRESS, 77433 1296830070006	2025-11-21	1.3mo · ideal	2009	A	4,309	\$1,015,000	\$0	\$738,190	\$171.31
3	17715 FAIRHAVEN GATEWAY DR, CYPRESS, 77433 1296830030003	2025-10-27	2.2mo · ideal	2012	A	4,677	\$994,000	\$0	\$799,647	\$170.97
4	21311 FAIRHAVEN MEADOW DR, CYPRESS, 77433 1296830090028	2025-09-18	3.4mo · ideal	2010	A	5,196	\$1,150,000	\$0	\$987,512	\$190.05
Average adjusted improvement \$/SqFt →										\$181.19

How the suggested value is computed.

Average adj. improvement \$/SqFt × Subject SqFt + Subject Land + Subject Extras
 = \$181.19 × 4,663 + \$146,088 + \$9,595
 = **\$1,000,572**

Each sale's seller contributions are deducted to produce a "realised" sale price (per IAAO §7.2). Adjustments for Grade, CDU, Size, and Remodel Level follow HCAD's own Residential CAMA Model. Only the improvement value is adjusted; the county's land and extra-features values are accepted as given. Freshness tier reflects the sale's age at the January 1 assessment date, per IAAO/USPAP best practice, sales within 6–12 months are most defensible; older sales carry reduced weight.

Statutory Appendix

Quoted excerpts of the laws and standards referenced in this evidence package. These are the authorities the ARB panel is bound to apply.

Tex. Tax Code §41.43(a)

Protest of determination of value or inequality of appraisal — burden on appraisal district

Except as provided by Subsections (a-1) and (d), in a protest authorized by Section 41.41(a)(1) or (2), the appraisal district has the burden of establishing the value of the property by a preponderance of the evidence presented at the hearing. If the appraisal district fails to meet that standard, the protest shall be determined in favor of the property owner.

Tex. Tax Code §41.43(b)(3)

Unequal-appraisal protest — when the protesting party wins

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: ... (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.

Tex. Tax Code §23.01(b)

Appraisals generally — individual property characteristics

The market value of property shall be determined by the application of generally accepted appraisal methods and techniques. If the appraisal district determines the appraised value of a property using mass appraisal standards, the mass appraisal standards must comply with the Uniform Standards of Professional Appraisal Practice. The same or similar appraisal methods and techniques shall be used in appraising the same or similar kinds of property. However, each property shall be appraised based upon the individual characteristics that affect the property's market value, and all available evidence that is specific to the value of the property shall be taken into account in determining the property's market value.

Tex. Tax Code §23.01(c)(1)

Appraisals generally — foreclosure sales admissible as comparables

In determining the market value of a residence homestead, the chief appraiser may not exclude from consideration the value of other residential property that is in the same neighborhood as the residence homestead being appraised and would otherwise be considered in appraising the residence homestead because the other residential property: (1) was sold at a foreclosure sale conducted in any of the three years preceding the tax year in which the residence homestead is being appraised and was comparable at the time of sale based on relevant characteristics with other residence homesteads in the same neighborhood.

IAAO Standard on Sales Verification §7.2

Adjustments to sale price allowed

Sales should be adjusted to represent only the value of the real property as of the assessment date prior to model calibration and ratio studies. Adjustments to the sale price may be considered if any of the following exist: assumed long-term leases (nonmarket rates) (7.1), buyer's closing costs (seller paid) (7.2), delinquent taxes (paid by buyer) (7.3), financing (nonmarket rates) (7.4), personal property (paid by buyer) (7.5), real estate commissions (7.6), repair allowances (7.7).

Texas Comptroller Form 50-221

Form requiring the lower of two valuations when both apply

If changes to the appraisal records are ordered due to a determination of excessive appraised or market value and also a determination of unequal appraisal, the lower of the two determinations shall be shown in the appraisal records.

Texas Constitution, Article 8, Section 1

Equal and uniform taxation — the constitutional foundation

Taxation shall be equal and uniform. Except as otherwise provided by this Constitution, all real property and tangible personal property in this state, unless exempt as required or permitted by this Constitution, whether owned by natural persons or corporations, other than municipal, shall be taxed in proportion to its value, which shall be ascertained as may be provided by law.

Tex. Tax Code §41.45(b)

Owner's right to appear at the Appraisal Review Board hearing

A property owner initiating a protest is entitled to appear to offer evidence or argument. A property owner may offer evidence or argument by affidavit without personally appearing and may appear by means of a telephone conference call or videoconference to offer argument. The property owner may appear in person, by an agent designated under Section 1.111, or by an attorney.

Tex. Tax Code §42.26(a)

Judicial remedy for unequal appraisal (district-court equivalent of §41.43(b)(3))

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 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.

Full source links.

Texas Constitution Article 8, statutes.capitol.texas.gov/Docs/CN/htm/CN.8.htm

Tex. Tax Code Chapter 23, statutes.capitol.texas.gov/Docs/TX/htm/TX.23.htm

Tex. Tax Code Chapter 41, statutes.capitol.texas.gov/Docs/TX/htm/TX.41.htm

Tex. Tax Code Chapter 42, statutes.capitol.texas.gov/Docs/TX/htm/TX.42.htm

IAAO Standard on Sales Verification, iaao.org/wp-content/uploads/Standard_on_Verification_and_Adjustment_of_Sales.pdf

Property Owner's Notice of Protest

Form 50-132

for Counties with Populations Greater than 120,000

Harris County Appraisal District

2026

000000000000

Appraisal District's Name

Tax Year

Appraisal District Account
Number (if known)

GENERAL INFORMATION: A property owner or an owner's designated agent can use this form to file a protest with the appraisal review board (ARB) pursuant to Tax Code Section 41.41. Lessees contractually obligated to reimburse a property owner for property taxes may be entitled to protest as a lessee if all Tax Code requirements are met, including those in Tax Code Section 41.413.

FILING INSTRUCTIONS: File this document and all supporting documentation with the appraisal district office in the county in which the property is taxable. Do not file this document with the Texas Comptroller of Public Accounts.

Section 1: Property Owner or Lessee

- Person Age 65 or Older Disabled Person Military Service Member Military Veteran
 Spouse of a Military Service Member or Veteran

John Doe

Name of Property Owner or Lessee

123 Main Street, Cypress, TX 77433

Mailing Address, City, State, ZIP Code

(281) 555-0142

Phone Number (area code and number) Email Address*

* An email address of a member of the public could be confidential under Government Code Section 552.137; however, by including the email address on this form, you are affirmatively consenting to its release under the Public Information Act.

Section 2: Property Description

123 Main Street, Cypress, TX 77433

Physical Address, City, State, Zip Code (if different than above)

If no street address, provide legal description: _____

Mobile Home Make, Model and Identification (if applicable): _____

Section 3: Reasons for Protest

To preserve your right to present each reason for your protest to the ARB according to law, be sure to select all boxes that apply. Failure to select the box that corresponds to each reason for your protest may result in your inability to protest an issue that you want to pursue.

- | | |
|---|---|
| <input checked="" type="checkbox"/> Incorrect appraised (market) value and/or value is unequal compared with other properties. | <input type="checkbox"/> Change in use of land appraised as ag-use, open-space or timberland. |
| <input type="checkbox"/> Property should not be taxed in _____ (taxing unit). | <input type="checkbox"/> Incorrect appraised or market value of land under special appraisal for ag-use, open-space or other special appraisal. |
| <input type="checkbox"/> Property is not located in this appraisal district or otherwise should not be included on the appraisal district's record. | <input type="checkbox"/> Owner's name is incorrect. |
| <input type="checkbox"/> Failure to send required notice. _____ (type) | <input type="checkbox"/> Property description is incorrect. |
| <input type="checkbox"/> Exemption was denied, modified or cancelled. | <input type="checkbox"/> Incorrect damage assessment rating for a property qualified for a temporary disaster exemption. |
| <input type="checkbox"/> Temporary disaster damage exemption was denied or modified. | <input type="checkbox"/> Other: _____ |
| <input type="checkbox"/> Ag-use, open-space or other special appraisal was denied, modified or cancelled. | |

Section 4: Additional Facts

What is your opinion of your property's value? (Optional) \$ **916,312**

Provide facts that may help resolve this protest:

See the "Property Condition" section of the attached evidence package for owner-disclosed condition issues affecting value as of January 1, 2026.

- I will present my information at my hearing along with my opinion of value.

Section 5: Hearing Type

Do you request an informal conference with the appraisal office before the protest hearing? [X] Yes [] No

Do you request a hearing with a single-member ARB panel? [] Yes [X] No

A property owner does not waive the right to appear in person at a protest hearing by submitting an affidavit to the ARB or by electing to appear by telephone conference call.

I intend to appear in the ARB hearing scheduled for my protest in the following manner (check only one box):

- [] In person
[] By telephone conference call and will submit evidence with a written affidavit delivered to the ARB before the hearing begins.** (May use Comptroller Form 50-283, Property Owner Affidavit of Evidence)
[] By videoconference and will submit evidence with a written affidavit delivered to the ARB before the hearing begins.** (May use Comptroller Form 50-283, Property Owner Affidavit of Evidence)
[] On written affidavit submitted with evidence and delivered to the ARB before the hearing begins

** If you decide later to appear by telephone conference call or videoconference, you must provide written notice to the ARB at least 10 days before the hearing date. You are responsible for providing access to the call to any person(s) you wish to invite to participate in the hearing. Review the ARB's hearing procedures for county-specific conference call or videoconference procedures.

Section 6: ARB Hearing Notice and Procedures

I request my notice of hearing to be delivered by (check one box only):

- [X] Regular first-class mail
[] Certified mail and agree to pay the cost (if applicable)
[] Email to _____

If a protest goes to a hearing, the ARB automatically sends each party a copy of the ARB's hearing procedures.

I want the ARB to send me a copy of its hearing procedures [X] Yes [] No

Do you request an electronic reminder by text or email of the date, time and place of your ARB protest hearing? (check one box only):

- [] Yes, by text to _____
[] Yes, by email to _____
[X] No

Do you request the ARB's final order of determination to be delivered via email? (check one box only):

- [] Yes, by email to _____
[X] No

Section 7: Special Panel Request for Property Value of \$52 Million or More

I request a special panel to hear my protest: [] Yes [X] No

My property is appraised at \$52 million or greater: [] Yes [X] No

Section 8: Certification and Signature

[X] Property Owner [] Property Owner's Agent [] Other: _____

John Doe

Print Name of Property Owner or Authorized Representative

Signature of Property Owner or Authorized Representative

Date

Review the pre-filled fields above, then sign and date to complete. Mail to the Harris County Appraisal District at PO Box 920975, Houston, TX 77040, or submit online through the iFile Protest portal at owners.head.org. Filing deadline: May 15, 2026.

Important Information

GENERAL INFORMATION

This form is for use by a property owner or an owner's designated agent to file a protest with the appraisal review board (ARB) pursuant to Tax Code Section 41.41. Lessees contractually obligated to reimburse a property owner for property taxes may be entitled to protest as a lessee if all Tax Code requirements are met, including those in Tax Code Section 41.413.

SINGLE MEMBER PANELS

An ARB must provide a single-member panel hearing if requested in the Notice of Protest or submitted in writing to the ARB not later than the 10th day before the date of the hearing. (Tax Code Section 41.45(b-4))

SPECIAL PANELS

Special panels are available in counties with a population of one million or more. To qualify for a special panel to hear your protest, a property must have an appraised value determined by the appraisal district of equal to or greater than the minimum eligibility amount determined by Tax Code Section 6.425(g) and be classified as one of the following:

- commercial real and personal property;
- real and personal property of utilities;
- industrial and manufacturing real and personal property; or
- multifamily residential real property.

ELECTRONIC REMINDER

Electronic reminders are available in counties with a population of 120,000 or more. You must request the reminder on your Notice of Protest or in writing and provide a valid email address or telephone number. (Tax Code Section 41.46(f))

FINAL ORDER OF DETERMINATION

Email delivery of the Order of Determination is available in counties with a population of 120,000 or more. You must request email delivery in writing and provide a valid email address. (Tax Code Section 41.47(d-1))

FILING INSTRUCTIONS

This form and all supporting documentation must be filed with the appraisal district office in each county in which the property is located. Do not file this document with the Texas Comptroller of Public Accounts. Contact information for appraisal district offices may be found on the Comptroller's website.

DEADLINES

With exceptions, the typical deadline for filing a notice of protest is midnight, May 15. (Tax Code Section 41.44) Contact the ARB for the county in which the property is located for the specific protest filing deadline.

NOTICE

The Comptroller's office may not advise a property owner, a property owner's agent, the chief appraiser or any appraisal district employee on a matter that the Comptroller's office knows is the subject of a protest to the ARB. Consult Tax Code Chapter 41 or the ARB hearing procedures for more information.