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/SG  
IN THE HIGH COURT OF SOUTH AFRICA  
(TRANSVAAL PROVINCIAL DIVISION)  
DATE: 15/11/2005  
CASE NO: A1644/2004

UNREPORTABLE  
In the matter between:

MUTUAL & FEDERAL INSURANCE CO LTD APPELLANT

And

J A F DA COSTA RESPONDENT

JUDGMENT

DE VOS, J

In this matter the respondent had successfully sued the defendant for payment in the amount of R48 050.00 together with interest and costs. The respondent's action constituted a claim for indemnification in respect of damages to a vehicle insured by the respondent in terms of an insurance policy with the appellant.

In the pleadings the appellant: –

1. denied that a vehicle as described in the certificate of insurance was damaged as alleged;
2. denied that if such vehicle was damaged the respondent had suffered "legally recognised loss as a result thereof";

Order of the Thurston County  
Board of Equalization

Property Owner: CDC PROPERTIES I LLC  
Parcel Number: 8045000490  
Assessment Year: 2013 Petition Number: 13-0181

Having considered the evidence presented by the parties in this appeal, the Board hereby:  
 sustains  overrules the determination of the assessor.

Assessor's True and Fair Value		BOE True and Fair Value Determination	
<input checked="" type="checkbox"/> Land	\$ 1,121,050	<input checked="" type="checkbox"/> Land	\$ 1,121,050
<input checked="" type="checkbox"/> Improvements	\$ 6,834,100	<input checked="" type="checkbox"/> Improvements	\$ 6,834,100
<input type="checkbox"/> Minerals	\$	<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$	<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 7,955,150</b>	<b>TOTAL:</b>	<b>\$ 7,955,150</b>

This decision is based on our finding that the Petitioner provided an expert view that appears to be a portfolio size appraisal, but there is no context or opportunity for the Board to review the appraisal in its entirety; the Petitioner did not provide comparable sales or market data to support his opinion of value; the Assessor provided comparable sales and evidence to support the correct assessed value; and the Petitioner did not provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness and to warrant a reduction in the valuation.

Dated this 22<sup>nd</sup> day of January, 2014

*Robert B. Stanley*  
Robert B. Stanley, Chairman

*John J. Fisher*  
John J. Fisher, Clerk of the Board

NOTICE

This order can be appealed to the State Board of Tax Appeals by filing a notice of appeal with them at PO Box 48915, Olympia, WA 98504-0915 or at their website at [wa.state.us/sbta](http://wa.state.us/sbta), within thirty days of the date of mailing of this order. The Notice of Appeal form is available from either your county assessor or the State Board.

To ask about the availability of this publication or an alternate format for the visually impaired, please call 1-800-645-7766. TDD/voice (TTY) users use the Washington Relay Service by calling 1-811. For tax assistance, call 1-800-514-3440.

Distribution: Assessor Petitioner BOE File

REV 04 NOV 2009

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SUPREME COURT OF THE STATE OF NEW YORK  
COUNTY OF \_\_\_\_\_

Index No. \_\_\_\_\_

Plaintiff(s)/Petitioner(s) \_\_\_\_\_  
- against - AFFIDAVIT OF SERVICE  
Defendant(s)/Respondent(s) \_\_\_\_\_  
OF INITIATING PAPERS

STATE OF NEW YORK  
COUNTY OF \_\_\_\_\_ ss:

depose and say:  
I am over 18 years of age and am not a party to this case.  
I reside at \_\_\_\_\_  
On \_\_\_\_\_ 20\_\_ at \_\_\_\_\_ NY/NJ, I served the attached papers

on the defendant in this case. The address of the place where the papers were served is \_\_\_\_\_

I served the papers in the manner indicated below: [check the right box]

Individual By delivering a true copy of each to the defendant personally, I know the person served to be the person named in those papers because \_\_\_\_\_

Corporation domestic corporation, by delivering a true copy of each to who is \_\_\_\_\_ I know the corporation to be that listed in the papers served and I know the title of person named above and that she/he was authorized to accept service

Substituted Service by delivering a true copy of each to a person of suitable age and discretion, at the actual place of business, dwelling house, or usual place of abode in the state, and mailing, as indicated below.

Mailing (Use with 3) I also enclosed a copy of the above papers in a postpaid, sealed envelope properly addressed to defendant's last known residence or actual place of business, located at \_\_\_\_\_ and I deposited the envelope in a post office depository under the exclusive care and custody of the United States Postal Service within New York State.

Description (Use with 1, 2, or 3) The individual I served had the following characteristics: [Check the right boxes]:  
Sex:  Male  Female  
Height:  Under 5'  5'0"-5'3"  5'4"-5'8"  5'9"-6'0"  Over 6'  
Weight:  Under 100 lbs.  100-130 lbs.  131-160 lbs.  161-200 lbs.  Over 200 lbs.  
Age:  Under 21-24 years  25-34 years  35-50 years  51-61 years  Over 61 yrs.



