

## NOTICE OF FINAL ORDER WITH FORM FOR NOTICE OF APPEAL

Appraisal Review Board for:  
EL PASO CENTRAL APPRAISAL DISTRICT  
5801 TROWBRIDGE DR

EL PASO, TX 79925-3346

Case #: 2025-41281  
Prop ID: 705467  
Legal Desc: INV MACH VEH

522493  
CUMMING PROPERTY TAX SERVICE  
RICK CUMMING  
5024 AMEN CORNER

EL PASO, TX 79922-2047

Date: 09/02/25

### NOTICE OF FINAL ORDER

**THE APPRAISAL REVIEW BOARD HAS MADE A FINAL DECISION ON YOUR PROTEST. A COPY OF THE ORDER DETERMINING THE PROTEST IS ENCLOSED WITH THIS NOTICE.**

**YOU HAVE A RIGHT TO APPEAL THIS ORDER TO THE DISTRICT COURT. IF YOU WANT TO APPEAL AND HAVE QUESTIONS, YOU SHOULD CONSULT AN ATTORNEY. PLEASE SEE THE FULL NOTICE OF FINAL ORDER ON PAGE 3 FOR GROUNDS FOR APPEAL AND FILING A PETITION. IF YOU DO APPEAL AND YOUR CASE IS PENDING, YOU MUST PAY THE AMOUNT OF TAXES NOT IN DISPUTE OR THE AMOUNT OF TAXES DUE ON THE PROPERTY UNDER THE ARB ORDER, WHICHEVER IS LOWER, TO EACH TAXING UNIT BEFORE TAXES FOR THE YEAR BECOME DELINQUENT.**

### ORDER DETERMINING PROTEST

Appraisal Review Board for:  
EL PASO CENTRAL APPRAISAL DISTRICT  
5801 TROWBRIDGE DR

EL PASO, TX 79925-3346

Account #: 21PP00090862040  
Case #: 2025-41281  
Prop ID: 705467  
Legal Desc: INV MACH VEH

SOUTHWEST LAND WATER & PIPE LLC  
6080 SURETY DR. SUITE 300  
EL PASO, TX 79905-2067

Appraisal Review Board  
EL PASO CENTRAL APPRAISAL DISTRICT

### ORDER DETERMINING PROTEST

On July 24, 2025, the Appraisal Review Board of EL PASO County, Texas, heard the protest of CUMMING PROPERTY TAX SERVICE concerning the appraisal records for tax year 2025.

The Board delivered proper notice of the date, time, and place of the hearing. The property owner or agent and the chief appraiser of the appraisal district were given the opportunity to testify and to present evidence. After considering the evidence and arguments presented at the hearing, the Board has determined that the protest concerned the following action(s) permitted by Section 41.41(a), Tax Code:

- Q01 (Incorrect appraised (market) value.)
- Q02 (Value is unequal compared with other properties.)

Based on the evidence, the ARB makes the following determination(s):

The appraisal records are not correct and should be changed.

Appraiser Assigned Value:	\$
ARB Assigned Market:	\$1,986,407
ARB Assigned Equity:	\$

If an ARB determination is not shown for a protested issue, it was withdrawn before or during the protest hearing.

The Appraisal Review Board therefore ORDERS that:

The chief appraiser shall make changes to the appraisal records concerning this property and the values shall remain as follows:

	ARB Submitted**	Final Values*
PERSONAL PROPERTY VALUE:	2296754	1986407
	\$	\$
	\$	\$
	\$	\$
	\$	\$
	\$	\$
	\$	\$

\*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.

\*\* as shown in the appraisal records submitted to the board by the chief appraiser under Section 25.22 or 25.23

## NOTICE OF FINAL ORDER

### Notice of Final Order

A PROPERTY OWNER HAS A RIGHT TO APPEAL IN DISTRICT COURT AN APPRAISAL REVIEW BOARD ORDER DETERMINING A PROTEST AS PROVIDED BY TEXAS TAX CODE CHAPTER 42. TO APPEAL SUCH AN ORDER TO DISTRICT COURT, A PARTY MUST FILE A PETITION FOR REVIEW WITH THE DISTRICT COURT WITHIN 60 DAYS AFTER THE PARTY RECEIVES NOTICE THAT A FINAL ORDER HAS BEEN ENTERED FROM WHICH AN APPEAL MAY BE HAD OR AT ANY TIME AFTER THE HEARING BUT BEFORE THE 60-DAY DEADLINE. A PROPERTY OWNER ALSO HAS A RIGHT TO APPEAL IN DISTRICT COURT A DETERMINATION OF AN APPRAISAL REVIEW BOARD ON A MOTION FILED UNDER TAX CODE SECTION 25.25. THE LAW PROVIDES THAT TO FILE SUIT TO COMPEL AN APPRAISAL REVIEW BOARD TO ORDER A CHANGE IN THE APPRAISAL ROLL UNDER TAX CODE SECTION 25.25, A PARTY MUST FILE SUIT WITHIN 60 DAYS AFTER THE PARTY RECEIVES NOTICE OF THE APPRAISAL REVIEW BOARD'S DETERMINATION OF A MOTION UNDER TAX CODE SECTION 25.25 OR A DETERMINATION THAT THE PROPERTY OWNER HAS FAILED TO COMPLY WITH THE PRE-PAYMENT REQUIREMENTS. FAILURE TO TIMELY FILE A PETITION BARS AN APPEAL TO DISTRICT COURT.

A PARTY OTHER THAN A PROPERTY OWNER, IN ORDER TO EXERCISE THE PARTY'S RIGHT TO APPEAL AN ORDER OF AN APPRAISAL REVIEW BOARD, MUST FILE A WRITTEN NOTICE OF APPEAL WITHIN 15 DAYS AFTER THE DATE THE PARTY RECEIVES THIS NOTICE OR, IN THE CASE OF A TAXING UNIT, WITHIN 15 DAYS AFTER THE DATE THE TAXING UNIT RECEIVES NOTICE PURSUANT TO SECTION 41.07, TEXAS TAX CODE.

For more information regarding appeal to district court, you should consult Tax Code Chapter 42 and the clerk of the court. If you need legal advice, you should consult an attorney.

As an alternative to filing an appeal to district court, a property owner may appeal through regular binding arbitration an appraisal review board order determining a protest filed under Tax Code Section 41.41(a)(1) or (2) concerning a property's appraised or market value if:

- (1) the property qualifies as the owner's residence homestead under Section 11.13 of the Texas Tax Code; or
- (2) the property's appraised or market value, as applicable, as determined by the order is \$5 million or less.

To appeal an appraisal review board order through regular binding arbitration, a property owner must file with the Comptroller's office not later than the 60<sup>th</sup> day after the date the property owner receives notice of the order:

- (1) a completed request for regular binding arbitration, in the online Property Tax Arbitration System or, for property owners not represented by agents, on the paper request form, a copy of which is enclosed with this notice; and
- (2) an applicable arbitration deposit made via credit card or ACH, if filed in the online Property Tax Arbitration System, or by check or money order, if filed by paper payable to the Comptroller in the amount provided under Tax Code Chapter 41A.

For more information regarding appeal through regular binding arbitration, you should consult Texas Tax Code, Chapter 41A and Comptroller Rules 9.4201 - 9.4213 and 9.4240 - 9.4247. If you need legal advice, you should consult an attorney.

As an alternative to filing an appeal to district court, certain property owners may appeal to the State Office of Administrative Hearings (SOAH) an appraisal review board order determining a protest concerning a property's appraised or market value of property brought under Tax Code Section 41.41(a)(1) or (2) of the Texas Tax Code if the appraised or market value, as applicable, of the property that was the subject of the protest, as determined by the appraisal review board order, is more than \$1 million.

To appeal an appraisal review board order to SOAH, a property owner must file with the chief appraiser of the appraisal district not later than the 30th day after the date the property owner receives notice of the order:

- (1) a completed notice of appeal to SOAH, a copy of which is enclosed with this notice; and
- (2) not later than the 90th day after the date the property owner receives the notice of order a deposit of \$1,500 made payable to SOAH must be filed with the appraisal district.

For more information regarding appeal to SOAH, you should consult Texas Government Code, Chapter 2003 and related SOAH rules. If you need legal advice, you should consult an attorney.

It is important to note that the pendency of an appeal, whether to district court, through binding arbitration, or to SOAH, does not affect the delinquency date for the taxes on the property subject to the appeal. For more specific information, consult the applicable statutes and rules.

Chairman, Appraisal Review Board

Signed on 09/02/25

sign  
here

  
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