

Evidence in Support of Property Tax Protest

Prepared April 17, 2026

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|------------------------------------|--|
| Property Owner: | SAMPLE REPORT — FICTIONAL DATA |
| Property Address: | 123 Sample Home Dr, Spring, TX 77382 |
| Legal Description: | Lot 12, Block 3, Sample Estates Sec 02 |
| MCAD Account #: | R000-000-0000 |
| Tax Year: | 2026 |
| MCAD Appraised Value: | \$485,000 |
| Land Value: | \$145,000 |
| Improvement Value: | \$340,000 |
| Improvement \$/Sq Ft: | \$119.30 |
| Living Area: | 2,850 sq ft |
| MCAD \$/Sq Ft: | \$170.18 |
| Year Built: | 2008 |
| Lot Size: | 0.280 acres (12,196 sq ft) |
| Comp-Based Reference Value: | \$467,000 |

Subject Property Location



Satellite imagery © Esri, Maxar, Earthstar Geographics.

Basis of Protest

The property owner protests under **Texas Tax Code Section 41.41(a)** on the following grounds, evaluated under the evidentiary standards of **Section 41.43**:

1. **Unequal Appraisal** (TTC §41.43(b)(3)) — Comparable property appraisal data is presented below for the property owner to evaluate whether the per-square foot appraised value is consistent with similar properties.
2. **Market Value** (TTC §41.43(b)(1)) — Recent comparable sales data is presented for the property owner to evaluate market value relative to the MCAD appraised value.

Executive Summary

This report presents comparable property data and recent sales for **123 Sample Home Dr, Spring, TX 77382**, currently appraised at **\$485,000** by MCAD. The data below is presented for the property owner's review.

Summary: The comparable sales data has a median value of **\$457,500**, which is **\$27,500** (6%) below the current MCAD appraised value. Results are not guaranteed; many protests result in no reduction.

| Evidence Type | Basis | Implied Value | Potential Reduction |
|--------------------------|--|------------------|---------------------|
| MCAD Appraised | Current appraisal | \$485,000 | — |
| Unequal Appraisal | 8 comps • Median \$164.50/sq ft | \$468,825 | \$16,175 |
| Comparable Sales | 6 sales • Median \$163.39/sq ft | \$457,500 | \$27,500 |
| Reference Value | Comp-based reference | \$467,000 | \$18,000 |

Report Contents: This evidence packet includes comparable property analysis (unequal appraisal), comparable sales analysis, side-by-side grids, location maps, and a supporting conclusion with legal citations under Texas Tax Code Sections 41.43(a)(1) and 41.43(a)(2).

Results are not guaranteed. Many protests result in no reduction. The final determination is made solely by the appraisal review board.

Value History

Year-over-year appraised value changes for this property.

| Year | Market Value | Appraised Value | % Change |
|------|--------------|-----------------|----------|
| 2022 | \$410,000 | \$410,000 | |
| 2023 | \$435,000 | \$435,000 | +6.1% |
| 2024 | \$455,000 | \$455,000 | +4.6% |
| 2025 | \$470,000 | \$470,000 | +3.3% |
| 2026 | \$485,000 | \$485,000 | +3.2% |

Source: Montgomery Central Appraisal District (MCAD) historical records.

Appraisal Trend Analysis

MCAD has increased the appraised value from **\$410,000** (2022) to **\$485,000** (2026), a total increase of **18.3%** over 4 years (compound annual growth rate: **4.3%**).

The current MCAD appraisal of **\$485,000** exceeds the comparable sales median of **\$457,500** by **\$27,500** (6.0%), indicating the appraisal has outpaced market activity.

Source: MCAD historical records and MLS sold data.

Estimated Tax Savings by Jurisdiction

If the appraised value is reduced from **\$485,000** to **\$467,000** (a reduction of **\$18,000**), the following savings apply to each taxing jurisdiction.

| Taxing Unit | Rate | Current Taxable | Current Tax | New Taxable | New Tax | Savings |
|-----------------------|---------|-----------------|-------------------|-------------|-----------------|---------------|
| Conroe ISD | 1.0670% | \$385,000 | \$3,853.00 | \$367,000 | ~\$3,916 | ~\$-63 |
| Montgomery County | 0.3590% | \$385,000 | \$1,382.00 | \$367,000 | ~\$1,318 | ~\$64 |
| Lone Star College | 0.1077% | \$385,000 | \$415.00 | \$367,000 | ~\$395 | ~\$20 |
| MC Hospital District | 0.0639% | \$385,000 | \$246.00 | \$367,000 | ~\$235 | ~\$11 |
| MC MUD #46 | 0.5200% | \$385,000 | \$2,002.00 | \$367,000 | ~\$1,908 | ~\$94 |
| Emergency Services #8 | 0.0950% | \$385,000 | \$366.00 | \$367,000 | ~\$349 | ~\$17 |
| Total | | | \$8,264.00 | | ~\$8,120 | ~\$144 |

Source: Tax rates from Montgomery Central Appraisal District. Savings are estimates based on current rates applied to the proposed value reduction.

Property Comparison Summary

At-a-glance comparison of the subject property against comparable property medians.

| Metric | Subject Property | MCAD Comp Median | Sales Comp Median |
|--------------------------------|------------------|------------------------|------------------------|
| Value / Price | \$485,000 | \$460,000 | \$457,500 |
| \$/Sq Ft | \$170.18 | \$164.50 | \$163.39 |
| Living Area | 2,850 sq ft | 2,795 sq ft | 2,800 sq ft |
| Improvement \$/Sq Ft | \$119.30 | \$113.73 | — |
| Difference from Subject | — | -\$25,000 (-5%) | -\$27,500 (-6%) |

Comparable Selection Methodology

The following criteria were used to select comparable properties for this analysis. All filters are designed to ensure fair, apples-to-apples comparisons with the subject property.

Equity (Unequal Appraisal) Comps: 8 comparable properties were selected from *Lot 12* based on MCAD appraisal district records. Selection criteria: same subdivision, living area within $\pm 35\%$ of subject (1,852–3,847 sq ft), year built within ± 20 years of 2008, and \$/sq ft within $\pm 40\%$ of the subject's rate. Properties with condition adjustments (pool, garage, stories) are noted in the side-by-side grid.

Sales Comps: 6 recent sales were sourced from MLS records via Redfin. Sales occurred within the past 12 months within 0.7 miles of the subject. Texas is a non-disclosure state, so these prices come from MLS records, not county filings. Comps were filtered by living area ($\pm 35\%$), year built (± 20 years), and \$/sq ft ($\pm 40\%$ of subject).

Equity Comparable Properties — Side-by-Side

| Attribute | Subject | Comp 1 | Comp 2 | Comp 3 | Comp 4 |
|-------------------|---|-----------------------------------|-----------------------------------|----------------------------------|----------------------------------|
| Address | 123 Sample Home Dr, Spring, TX 77382 | 125 Sample Home Dr, Spring, TX | 130 Sample Home Dr, Spring, TX | 200 Sample Oak St, Spring, TX | 210 Sample Oak St, Spring, TX |
| Appraised Value | \$485,000 | \$462,000 | \$471,000 | \$445,000 | \$458,000 |
| Land Value | \$145,000 | \$140,000 | \$148,000 | \$138,000 | \$142,000 |
| Improvement Value | \$340,000 | \$322,000 | \$323,000 | \$307,000 | \$316,000 |
| Sq Ft | 2,850 | 2,780 | 2,920 | 2,700 | 2,810 |
| \$/Sq Ft | \$170.18 | \$166.19 | \$161.30 | \$164.81 | \$163.00 |
| Impr \$/Sq Ft | \$119.30 | \$115.83 | \$110.62 | \$113.70 | \$112.46 |
| Year Built | 2008 | 2007 | 2009 | 2006 | 2008 |
| Lot (acres) | 0.28 | 0.26 | 0.30 | 0.25 | 0.27 |

Section 1: Unequal Appraisal Analysis

The following properties are located in the **same subdivision** with similar characteristics. Data sourced from Montgomery Central Appraisal District records.

Key Finding: 8 of 8 comparable properties are appraised at a lower \$/sq ft than the subject property (\$170.18/sq ft). The median appraisal is **\$164.50/sq ft**, which would imply a value of **\$468,825** for the subject property.



\$/Sq Ft comparison — ■ below subject ■ at or above subject

Appraised values range from \$440,000 to \$478,000 (\$161.30 to \$166.19/sq ft). 100% of comparable properties are appraised below the subject's \$/sq ft.

| # | Account # | Address | Appraised Value | Land Value | Impr Value | Impr \$/ SqFt | Sq Ft | \$/Sq Ft | Year Built | Lot (acres) |
|-------------------------|---------------|---------------------------------|------------------|------------------|------------------|-----------------|--------------|-----------------|------------|-------------|
| 1 | R000-000-0001 | 125 Sample Home Dr, Spring, TX | \$462,000 | \$140,000 | \$322,000 | \$115.83 | 2,780 | \$166.19 | 2007 | 0.26 |
| 2 | R000-000-0002 | 130 Sample Home Dr, Spring, TX | \$471,000 | \$148,000 | \$323,000 | \$110.62 | 2,920 | \$161.30 | 2009 | 0.30 |
| 3 | R000-000-0003 | 200 Sample Oak St, Spring, TX | \$445,000 | \$138,000 | \$307,000 | \$113.70 | 2,700 | \$164.81 | 2006 | 0.25 |
| 4 | R000-000-0004 | 210 Sample Oak St, Spring, TX | \$458,000 | \$142,000 | \$316,000 | \$112.46 | 2,810 | \$163.00 | 2008 | 0.27 |
| 5 | R000-000-0005 | 135 Sample Home Ct, Spring, TX | \$478,000 | \$146,000 | \$332,000 | \$114.48 | 2,900 | \$164.83 | 2010 | 0.29 |
| 6 | R000-000-0006 | 300 Sample Creek Ln, Spring, TX | \$440,000 | \$135,000 | \$305,000 | \$113.81 | 2,680 | \$164.18 | 2005 | 0.24 |
| 7 | R000-000-0007 | 140 Sample Home Dr, Spring, TX | \$455,000 | \$141,000 | \$314,000 | \$113.77 | 2,760 | \$164.86 | 2007 | 0.27 |
| 8 | R000-000-0008 | 345 Sample Ridge St, Spring, TX | \$468,000 | \$144,000 | \$324,000 | \$112.89 | 2,870 | \$163.07 | 2009 | 0.28 |
| SUBJECT PROPERTY | | | \$485,000 | \$145,000 | \$340,000 | \$119.30 | 2,850 | \$170.18 | | |
| Median of Comps | | | \$460,000 | \$141,500 | \$319,000 | \$113.73 | 2,795 | \$164.50 | | |

Source: Montgomery Central Appraisal District (MCAD) via ArcGIS and ACT Web public records.

Sales Comparable Properties — Side-by-Side

| Attribute | Subject | Comp 1 | Comp 2 | Comp 3 | Comp 4 |
|----------------|--------------------------------------|--------------------------------------|-------------------------------------|--------------------------------------|---------------------------------------|
| Address | 123 Sample Home Dr, Spring, TX 77382 | 127 Sample Home Dr, Spring, TX 77382 | 205 Sample Oak St, Spring, TX 77382 | 133 Sample Home Ct, Spring, TX 77382 | 305 Sample Creek Ln, Spring, TX 77382 |
| Sale Price | — | \$460,000 | \$448,000 | \$472,000 | \$438,000 |
| MCAD Appraised | \$485,000 | — | — | — | — |
| Sold Date | — | Feb 14, 2026 | Jan 22, 2026 | Dec 05, 2025 | Nov 18, 2025 |

| Attribute | Subject | Comp 1 | Comp 2 | Comp 3 | Comp 4 |
|-------------|----------|----------|----------|----------|----------|
| Sq Ft | 2,850 | 2,810 | 2,750 | 2,900 | 2,650 |
| \$/Sq Ft | \$170.18 | \$163.70 | \$162.91 | \$162.76 | \$165.28 |
| Beds/Baths | 4/3 | 4/3 | 4/2.5 | 4/3 | 3/2.5 |
| Year Built | 2008 | 2008 | 2007 | 2009 | 2006 |
| Lot (acres) | 0.28 | 0.27 | 0.25 | 0.29 | 0.24 |
| Distance | — | 0.3 mi | 0.5 mi | 0.4 mi | 0.7 mi |

Section 2: Comparable Sales Analysis

The following are recent closed transactions for similar properties in the same area. Sourced from MLS records via Redfin.

Key Finding: 6 of 6 comparable homes sold for less than the subject's MCAD appraised value of \$485,000. The median sale price is **\$457,500** (\$163.39/sq ft).

Sale prices range from **\$438,000** to **\$472,000** (\$162.76 to \$165.28/sq ft). 100% of comparable sales closed below the subject's appraised value.

| # | Address | Sold Date | Sale Price | Sq Ft | \$/Sq Ft | Bed/Bath | Year Built | Lot (acres) | Distance |
|------------------------|---------------------------------------|--------------|------------------|--------------|-----------------|----------|------------|-------------|----------|
| 1 | 127 Sample Home Dr, Spring, TX 77382 | Feb 14, 2026 | \$460,000 | 2,810 | \$163.70 | 4/3 | 2008 | 0.27 | 0.3 mi |
| 2 | 205 Sample Oak St, Spring, TX 77382 | Jan 22, 2026 | \$448,000 | 2,750 | \$162.91 | 4/2.5 | 2007 | 0.25 | 0.5 mi |
| 3 | 133 Sample Home Ct, Spring, TX 77382 | Dec 05, 2025 | \$472,000 | 2,900 | \$162.76 | 4/3 | 2009 | 0.29 | 0.4 mi |
| 4 | 305 Sample Creek Ln, Spring, TX 77382 | Nov 18, 2025 | \$438,000 | 2,650 | \$165.28 | 3/2.5 | 2006 | 0.24 | 0.7 mi |
| 5 | 145 Sample Home Dr, Spring, TX 77382 | Oct 30, 2025 | \$465,000 | 2,840 | \$163.73 | 4/3 | 2008 | 0.28 | 0.4 mi |
| 6 | 350 Sample Ridge St, Spring, TX 77382 | Oct 12, 2025 | \$455,000 | 2,790 | \$163.08 | 4/2.5 | 2007 | 0.26 | 0.6 mi |
| Median of Comps | | | \$457,500 | 2,800 | \$163.39 | | | | |

Source: MLS sold data via Redfin. Texas is a non-disclosure state; these sale prices come from MLS records, not government filings.

Conclusion

| Method | Value | \$/Sq Ft | vs. Appraised |
|-----------------------------------|------------------|-----------------|------------------------|
| MCAD Appraised | \$485,000 | \$170.18 | — |
| Unequal Appraisal (median) | \$468,825 | \$164.50 | -\$16,175 (-3%) |
| Comparable Sales (median) | \$457,500 | \$163.39 | -\$27,500 (-6%) |
| Comp-Based Reference Value | \$467,000 | \$163.86 | -\$18,000 (-4%) |

The MCAD appraised value for this property is **\$485,000** (\$170.18/sq ft). The comparable property and sales data above are presented for the property owner's review.

Unequal appraisal analysis of 8 comparable properties in the same subdivision shows a median appraisal of \$164.50/sq ft (range: \$161.30–\$166.19), implying a value of **\$468,825** for the subject property. 100% of comps are appraised below the subject's \$/sq ft.

Comparable sales analysis of 6 recent transactions shows a median sale price of **\$457,500** (\$163.39/sq ft, range: \$438,000–\$472,000). 100% of comparable sales closed below the appraised value.

The comp-based reference value derived from the data above is **\$467,000**; the current MCAD appraised value is \$485,000.

The applicable legal standard is set forth in Texas Tax Code Sections 41.43(a)(1) and 41.43(a)(2), under which the appraisal review board determines whether the appraised value exceeds the median appraised value of comparable properties or the correct market value.

Disclaimer

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