

2025 Tax Year — Uniform & Equal Analysis

Harris County Appraisal District · Property Tax Protest

Subject Property			
Address:	1234 Oak Street, Houston, TX 77001	Account:	1234567890
Living Area:	2,150 sqft	Year Built:	2005
Neighborhood:	Oak Meadows (NBHD 4521)	\$/sqft:	\$179.07
2025 Appraised Value (HCAD):	\$385,000	Requested Value:	\$342,000

Statement of Unequal Appraisal

The subject property at 1234 Oak Street, Houston, TX 77001 (Account #1234567890) is appraised by the Harris County Appraisal District at \$385,000 for the 2025 tax year. The property owner requests a reduction to \$342,000 based on the following grounds:

1. Unequal Appraisal — \$/sqft Disparity (§42.26)

The subject property is appraised at \$179.07 per square foot. An analysis of 9 comparable properties within the same neighborhood (Oak Meadows (NBHD 4521)) yields a median appraised value of \$159.07 per square foot. The subject exceeds the comparable median by 12.6%. Under Section 42.26(a)(3) of the Texas Property Tax Code, the property owner is entitled to relief when the appraised value exceeds the median of comparable properties.

2. Comparable Properties Support Lower Valuation

Nine (9) comparable properties were selected from the same neighborhood based on proximity, similar living area (1,950–2,300 sqft), similar year built (2003–2007), and identical property classification. All values are 2025 HCAD certified appraisals. The comparable properties are detailed in the table below.

3. Requested Action

Based on the uniform and equal analysis of comparable properties, the owner respectfully requests the Appraisal Review Board reduce the appraised value of the subject property from \$385,000 to \$342,000 ($\$159.07/\text{sqft} \times 2,150 \text{ sqft}$), consistent with the median valuation of comparable properties in the same neighborhood.

2025 Appraised Values — Comparable Properties

#	Address	Account	Living Area	Year Built	2025 Appraised	\$/sqft
S	1234 Oak Street	1234567890	2,150	2005	\$385,000	\$179.07
1	1240 Oak Street	1234567891	2,080	2004	\$328,000	\$157.69
2	1256 Oak Street	1234567892	2,200	2006	\$348,000	\$158.18
3	1310 Elm Drive	1234567893	2,100	2003	\$335,000	\$159.52
4	1322 Elm Drive	1234567894	2,250	2007	\$360,000	\$160.00
5	1401 Maple Lane	1234567895	1,950	2005	\$308,000	\$157.95
6	1415 Maple Lane	1234567896	2,300	2004	\$365,000	\$158.70

#	Address	Account	Living Area	Year Built	2025 Appraised	\$/sqft
7	1502 Cedar Court	1234567897	2,050	2006	\$330,000	\$160.98
8	1518 Cedar Court	1234567898	2,180	2005	\$345,000	\$158.26
9	1600 Birch Way	1234567899	2,120	2003	\$340,000	\$160.38

Statistical Summary

Metric	\$/sqft	Implied Value
Subject Property	\$179.07	\$385,000
Comparable Median	\$159.07	\$342,000
Comparable Average	\$159.07	\$341,901
Difference (Subject vs. Median)	+\$20.00	+\$43,000

All values reflect 2025 Harris County Appraisal District certified appraisals. · Data sourced from HCAD public records. · Generated February 12, 2026.

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