

**THIS OPINION HAS NO PRECEDENTIAL VALUE. IT SHOULD NOT BE
CITED OR RELIED ON AS PRECEDENT IN ANY PROCEEDING
EXCEPT AS PROVIDED BY RULE 268(d)(2), SCACR.**

**THE STATE OF SOUTH CAROLINA
In The Court of Appeals**

Thaddeus Segars and Kellie Segars, Appellants,

v.

Beaufort County Assessor, Respondent.

Appellate Case No. 2010-166947

Appeal From The Administrative Law Court
Carolyn C. Matthews, Administrative Law Judge

Unpublished Opinion No. 2013-UP-426
Heard October 15, 2013 – Filed November 20, 2013

AFFIRMED

Gregory Michael Galvin, of Galvin Law Group, Inc., of
Bluffton, for Appellants.

Stephen P. Hughes and William T. Young, III, both of
Howell, Gibson & Hughes, PA, of Beaufort, for
Respondent.

PER CURIAM: Thaddeus Segars and Kellie Segars appeal an order issued by the Administrative Law Court (ALC) upholding the Beaufort County Assessor's valuations of two parcels of real estate. The Segars, who purchased interests in the

lots in 2004, argue the Beaufort County Assessor, the Beaufort County Board of Assessment, and the ALC misapplied the statutory definition of "fair market value."

We affirm the order of the ALC pursuant to Rule 220(b)(1), SCACR, and the following authorities: S.C. Code Ann. § 1-23-610(B) (Supp. 2012) (setting forth the standard of review that this court is to apply to appeals from the ALC); S.C. Code Ann. § 12-37-930 (Supp. 2012) (stating that for taxation purposes, the "true value" of property is the price at which the property would sell "following reasonable exposure to the market, where both the seller and the buyer are willing, are not acting under compulsion, and are reasonably well informed of the uses and purposes for which it is adapted and for which it is capable of being used"); *Murphy v. S.C. Dep't of Health & Envtl. Control*, 396 S.C. 633, 639, 723 S.E.2d 191, 194 (2012) ("As to factual issues, judicial review of the administrative agency orders is limited to a determination [of] whether the order is supported by substantial evidence." (quoting *MRI at Belfair, LLC v. S.C. Dep't of Health & Envtl. Control*, 379 S.C. 1, 6, 664 S.E.2d 471, 473 (2008))); *id.* at 639, 723 S.E.2d at 194-95 ("When finding substantial evidence to support the ALC's decision, the Court need only determine that, based on the record as a whole, reasonable minds could reach the same conclusion." (citing *Hill v. S.C. Dep't of Health & Envtl. Control*, 389 S.C. 1, 9-10, 698 S.E.2d 612, 617 (2010))); *Cloyd v. Mabry*, 295 S.C. 86, 88, 367 S.E.2d 171, 173 (Ct. App. 1988) ("A taxpayer contesting an assessment has the burden of showing that the valuation of the taxing authority is incorrect.").

AFFIRMED.

SHORT, WILLIAMS, and THOMAS, JJ., concur.