

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 Supreme Court**

Carolina Walk, LLC and Serrus Carolina Walk, LLC,
Appellants,

v.

Richland County Assessor, Respondent.

Appellate Case No. 2012-210327

Appeal from the Administrative Law Court
Deborah Brooks Durden, Administrative Law Judge

Memorandum Opinion No. 2014-MO-016
Heard January 21, 2014 – Filed June 4, 2014

AFFIRMED

Burnet R. Maybank, III, and Tanya Amber Gee, of
Nexsen Pruet LLC, both of Columbia, for Appellant.

Malane S. Pike and John Marion S. Hoefler, of
Willoughby Hoefler, of White Rock, for Respondent.

K.B. King, of SC Realtors Association, for Amicus
Curiae.

PER CURIAM: We affirm pursuant to Rule 220(b)(1), SCACR, and the following authorities: *Smith v. Newberry Cnty. Assessor*, 350 S.C. 572, 577–79, 567 S.E.2d 501, 504–05 (Ct. App. 2002) (noting that in cases involving property valuation for the purpose of tax assessment, the Administrative Law Court (ALC) conducts a *de novo* hearing and serves as the fact-finder as to property value) (citation omitted); *Risher v. S.C. Dep't of Health & Env'tl. Control*, 393 S.C. 198, 204–10, 712 S.E.2d 428, 431–34 (2011) (finding a decision of the ALC must be upheld if it is supported by substantial evidence in the record and noting that where conflicting evidence exists as to a factual issue, the Court's substantial evidence standard of review defers to the findings of the fact-finder).

AFFIRMED.

PLEICONES, Acting Chief Justice, BEATTY, KITTREDGE, HEARN, JJ., and Acting Justice James E. Moore, concur.