



## Fwd: Examples of State Sketching Errors

1 message

Chase Matheson <[thetennesseebs@gmail.com](mailto:thetennesseebs@gmail.com)>  
To: [unframeofmind@gmail.com](mailto:unframeofmind@gmail.com)

Tue, Oct 21, 2025 at 12:11 AM

----- Forwarded message -----

From: Rob Mitchell <[rob4rctn@gmail.com](mailto:rob4rctn@gmail.com)>  
Date: Mon, Oct 20, 2025, 6:20 PM  
Subject: Fwd: Examples of State Sketching Errors  
To: <[TheTennesseeBS@gmail.com](mailto:TheTennesseeBS@gmail.com)>

If we key these as instructed, I will be knowingly in material violation of my oath of office. If I uphold my oath of office, I risk being found "willfully non-compliant" by the comptroller. This is the very definition of a "Catch 22".

These are three of the first four I looked at out of the 150+ we returned to the state to get clarity. They indicated they believe their judgement stands.

These are only a few examples of numerous suspect judgement calls. While our standard practice is to use in person examination and knowledge of construction practices, the state appears to be over relying on a commercial 3rd party tool. State statutes, manuals, DPA memos nor directives recognize 3rd party public sources as authoritative for assessment purposes. (Zillow and Redfin). We rely on an understanding of construction types and physically observable characteristics. The DPA appears to rely on Redfin and Zillow.

Property: 37192 | Bid: 37532 | Seq: 1 | Year: 2025 | Data As Of Date: 01/30/2025 | User: edbrock | DB: AppraisalsBoulder

(image pulled from Redfin listing)







OPI should be an OPI

### Remodeling

---

### Alt Areas

---

MC	FL	Jura	
----	----	------	--

Property: 36409 | Bid: 38750 | Seq: 1 | Year: 2025 | Date As Of Date: 07/22/2025 | User: wbrock | DB: Assess3DRutherford





...n of the upper story finished living  
...s their "statewide practice".

Property: 36238 | Bid: 36685 | Seq: 1 | Year: 2025 | Data As Of Date: 07/30/2025 | User: wbrock | DB: AssessSRutherford

Photos from Zillow indicating the upper story finished could not possibly cover the entire garage.







Keying by the Comptroller's direction would inflate the sq/ft by 336 sq/ft resulting in an inflated market value of \$35,552 and county property tax increases of \$667/year. There are about 20,000 such homes in Rutherford County. That's about \$13,340,000 the Comptroller wants to overcharge and gouge the citizens of Rutherford County for in excess taxes. Is he doing this in every other county in the state? He claims that "this" is their "statewide standard".

Another upper story over a garage.



### Exterior Information

Type	0100 - Single Family	
Story Hght	1.5 - 1.5 Stories	
(Liv) Units	1	Total 1
Found	04 - 18 Concrete	
Frame		
P. Wall	21 - Frame Vinyl	
Sec Wall	0	
Roof Sr	05 - Hip/Gable	
Roof Cvr	05 - Composition Shingle	
Color		
View		
Shape		
Blk Name		

### Condo Information

Location	
Test Units	
Floor	
% Own	
Name	

FOR 2023 AND 2024 - CHANGE ORDER COMPLETED AND  
SAVED  
IN STATE REVIEW FOLDER. SEE APPRAISER NOTES.  
CHANGES WILL BE DELIVERED TO MUNICIPALITIES.  
ASSESSMENT  
NOTICE MAILED TO OWNER.

### Bath Features

Full Bath	0	Ring	
Add Full	0	Ring	
3/4 Bath	0	Ring	
Add 3/4	0	Ring	
1/2 Bath	0	Ring	
Add 1/2	0	Ring	

### Res. Breakdown

Floor	No. Unit	Rooms	Bdrms	Exterior	Interior	Aest	Kitchen	Bath	Plumb
1	1	1	0						

### Remodeling

Exterior	
Interior	
AoI	
Kitchen	
Bath	
Plumb	
Roof	

### General Information

Grade	D2 - Average Plus		
Year Bt	2003	En Yr	201
Alt LJC	1000		
Julis			
Con Mod			

### Other Features

Kitchens	0	Ring	
Add Kit	0	Ring	
Fireplaces	0	Ring	
WS. Flues	0	Ring	

### Calc Ladder

Base Rate	100.00	Dep	25.287
Size Adj	1.12571	Dep'd Total	227.580
Con Adj	1.13098	July Fc	1.0000
Adj Prc	\$729.13	Spec. Features	\$0
Grade Flt	1.05000	Lump Sum	0
Other Flt	\$8,820	First Total	\$227.600
NH4 Mod	1.0400	Override Val	
NHC Int	6.2800	Assmnt Fl	0.2500
LUC Fl	1.0000	Assessed Val	\$94.900
Adj Tot <i>ass</i>	252.967	Total S/GF	\$28.71
Depr %	10%	Under S/GF	138.5800

## Depreciation

Phys Con	NV - Average	10
Functional		
Economic		
Special		
Outside		

### Interior Information

Agg Ht / R	8.00	
P. Int Wall	07 - Drywall	
Sec Int Wall		
Partition		
P. Floor	01 - Allowance	
Sec Floor		
Bmt Floors		
Sub Floors		
Bmt Garage	0	
Electric		
Insulation		
Int Vls Ext		
Heat Fuel		
Heat	8 - Heat Pump	
# Heat Sys	0	
Heated v		AC v
Sol HtH v		Chl Vac v
Cool HtH v		Spink v

### Comparable Sales

Ring	Parcel ID	Type	Sale Date	Price
Avg Ring		Ind Val		

### Sub Areas

[illegible]

### Alt Areas

[illegible]

### Special Features / Yard Items

Code	Desc	A	YIS	Qty	Size	Qual	Con	Year	Unit Pric	D/S	Degr %	LJ/C	FL	NBC	FL	Juris	FL	Appr Val	Assessed
PAT	Photo	D	Y	1	240.00	A	AV	2012	11.47	T	22.3%	8000	1	AGRI	1	1	1	1,800	450
SHPHVA	Asphalt Paving	D	Y	1	1600.00	A	AV	2012	3.14	T	30.8%	8000	1	AGRI	1	1	1	3,800	750
CULBED	Utility Building	B	Y	1	120.00	A	AV	2015	30.50	T	7%	8000	1	AGRI	1	1	1	3,400	850
DRORY	University	D	Y		1600.00	A	AV	2012	4.20	T	26.6%	8000	1	AGRI	1	1	1	4,200	1,050
<b>Building Totals</b>					<b>Yard Item Appr</b>					<b>12,400</b>			<b>Special Feature Appr</b>					<b>12,400</b>	<b>3,190</b>
<b>Parcel Totals</b>					<b>Yard Item Appr</b>					<b>12,400</b>			<b>Special Feature Appr</b>					<b>12,400</b>	<b>3,190</b>

Disclaimer: This information is believed to be correct but is subject to change and is not guaranteed.

[Mobile Home](#)

Make	Model	Serial	Year	Color
------	-------	--------	------	-------

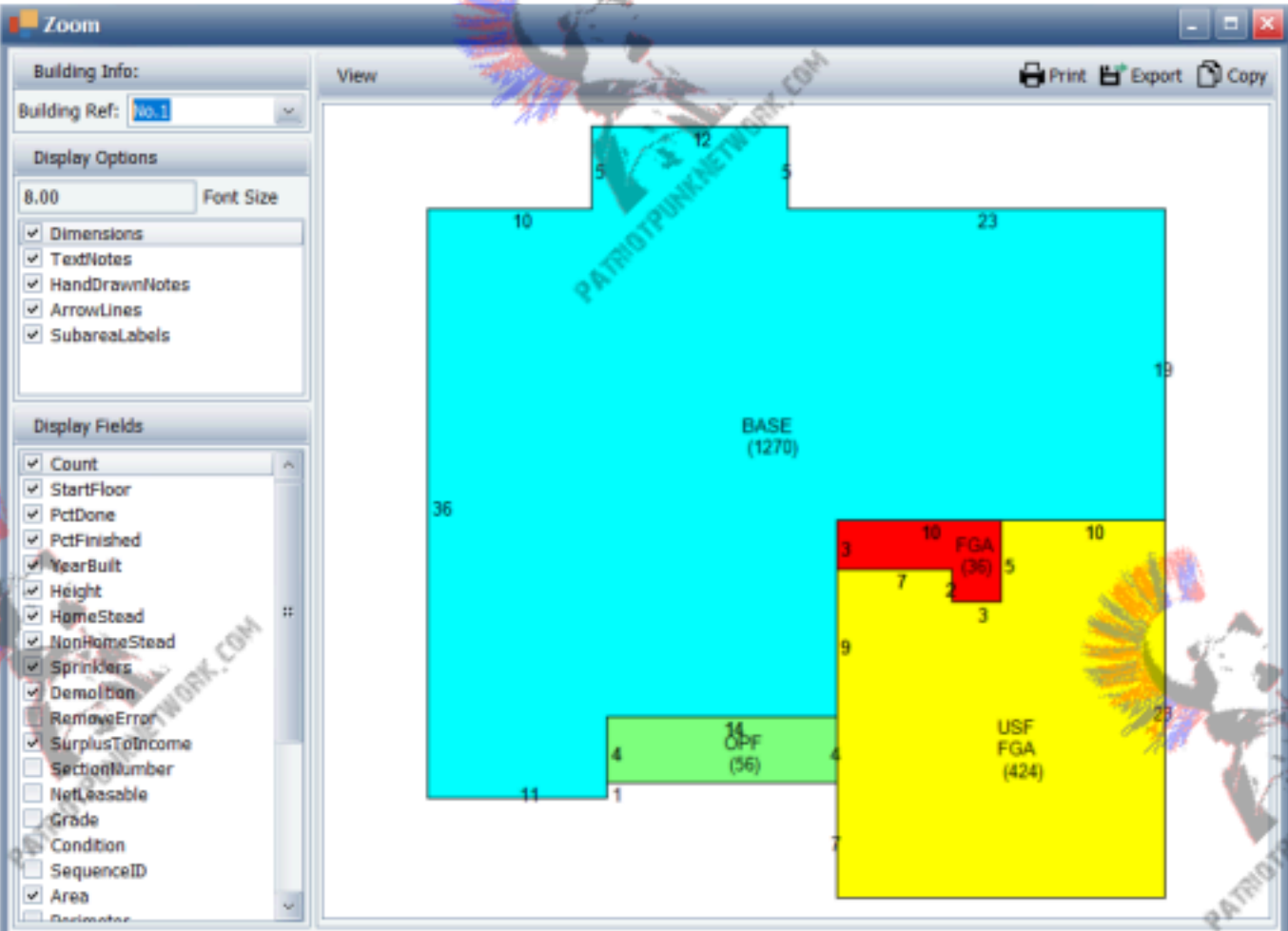




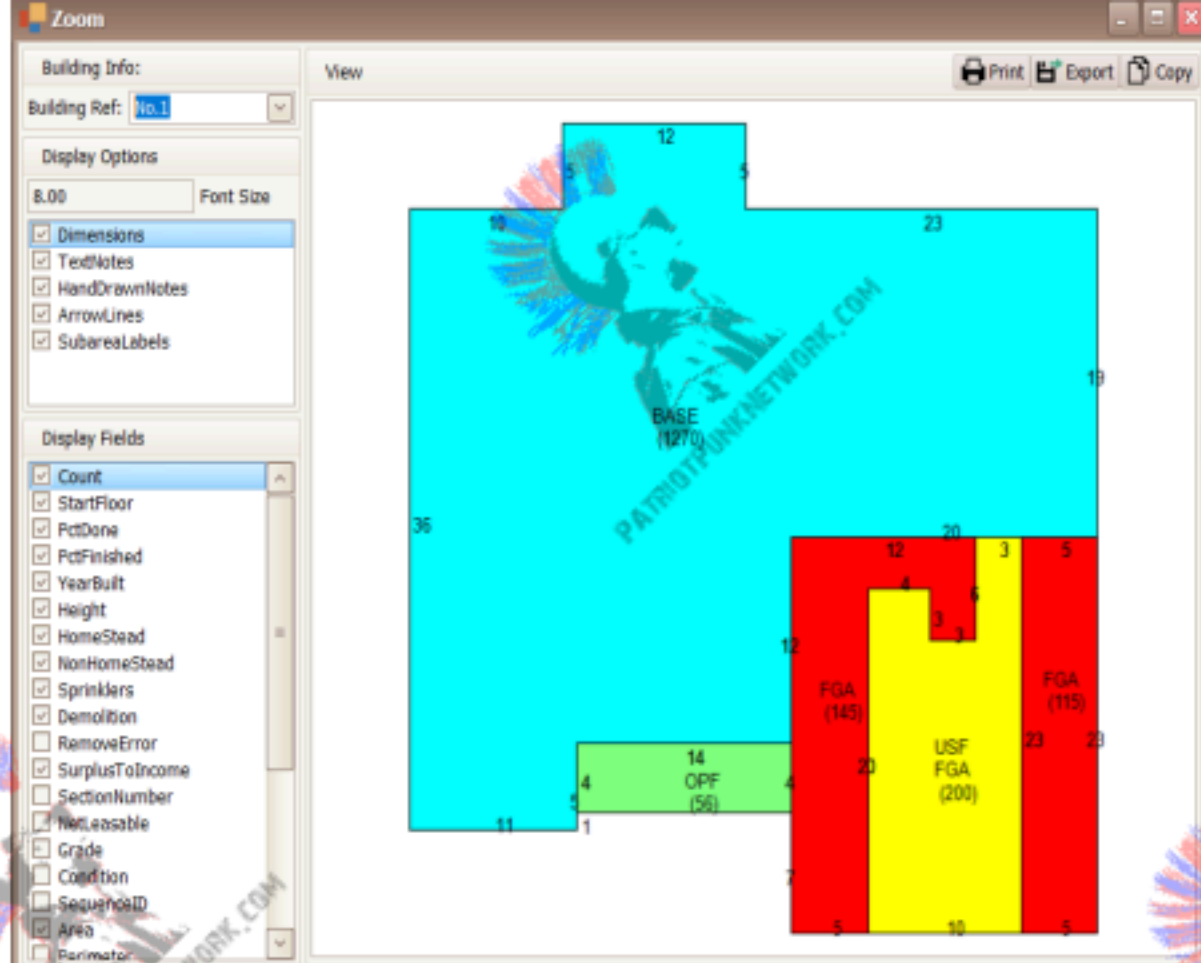


Below is how the sketch appeared on the list the state indicated that we had erred.

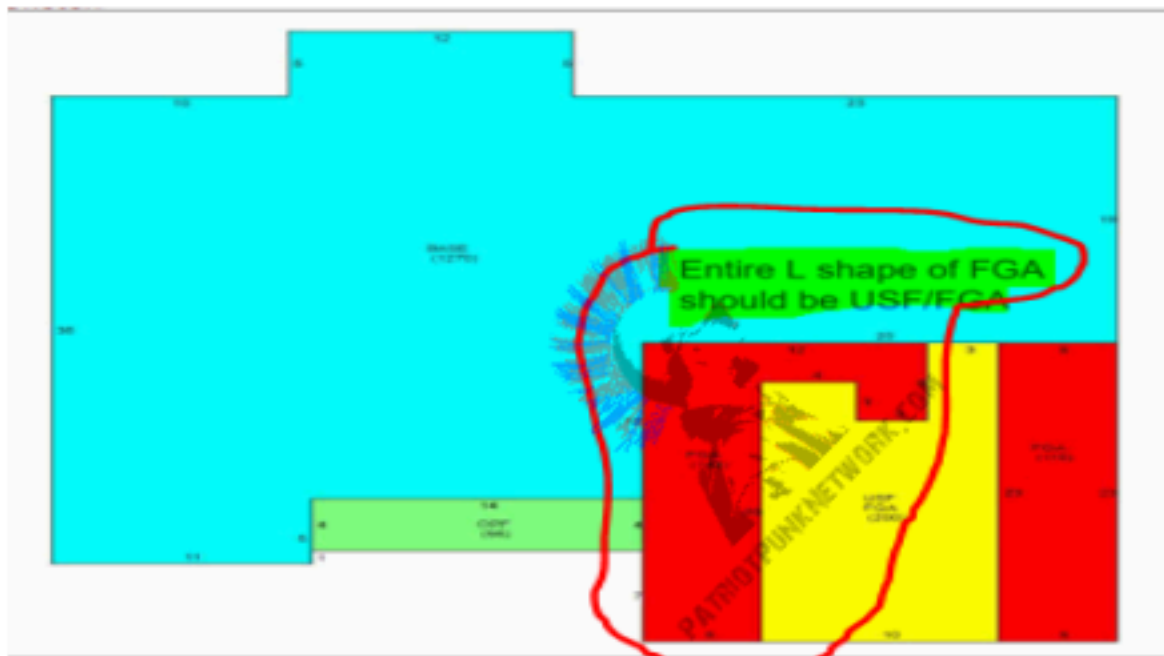
2023 Sketch Image



We changed the square footage and sketch for 2025



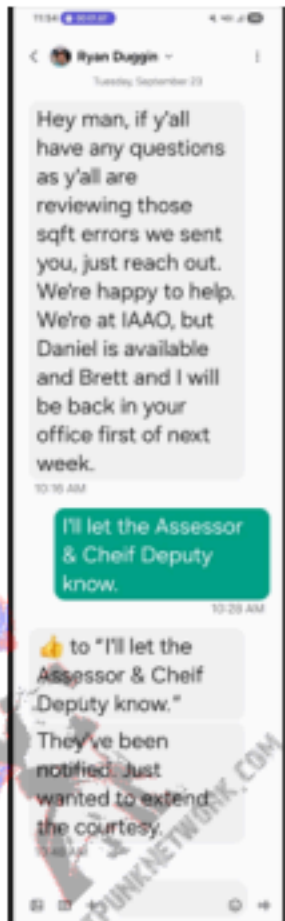
Now our directions are to do the following:



There is substantial indication that many of the determinations by the state that we are non-compliant with correcting errors is because there may have been no errors present to correct. We got into this home and the exact measurement is closer to either one of our first two determinations than the Comptroller's determination.



There was additionally a request for all communication to come through leadership in the assessor's office and that it be in writing so there is no misunderstanding of directions. **This request was agreed to but quickly abandoned by the state agency.**



It now appears that a group of individuals acting from inside of the county government have created a compelling false narrative for their political and pecuniary interests. Our citizens will be left holding the bill. Government agencies are being weaponized to silence those who seek justice and transparency.

If I am forced to choose between violating my oath to uphold the constitution and laws of our state and nation which was sworn before God or be found in non-compliance. I choose God and the people I was elected to serve.

Rob Mitchell

Assessor of Property

Rutherford County Tennessee

319 North Maple

2nd Floor Suite 200

Murfreesboro, Tennessee 37130

615-898-7750

