



Property Tax Equity Analysis

Evidence of Unequal Appraisal — Tax Year 2026

Reports use 2026 appraisal values. When 2027 data is released, your updated report will be emailed to you automatically and available at www.chucopropertytaxes.com.

Subject Property

Account	1247110010046	Address	12003 Green Butte CT, Houston, 77044
State Class	A1	Neighborhood	Lakeshore Sec 09
School District	Galena Park ISD	Living Area	1,690 sq ft
Eff. Year Built	2010	Stories	2
Lot Size	0.1100 ac	Bld Adj	1
CDU	Average (rank 3)	Quality Grade	C
Market Value	\$284,617	Appraised Value	\$284,617
\$/Sq Ft (Market)	\$168.41		

Basis for Protest

The Harris County Appraisal District values the subject property at 12003 Green Butte CT at \$284,617 (\$168.41/sq ft) for tax year 2026. A comparable equity analysis of 10 similar properties within the same area produced indicated market values ranging from \$238,920 to \$293,600. The median indicated value is \$250,110 (\$147.96/sq ft), a difference of \$34,507 (12.1%) from the current appraisal. 8 of 10 comparables indicate a value below the district's appraisal.

Median: \$250,110 | Difference: \$34,507 (12.1%) | 8/10 below HCAD

Table 1 — Comparable Properties

#	Address	Sq Ft	Eff Yr	Bld Adj	Mkt Value	\$/Sq Ft	Dist (mi)	Indicated Value
1	12011 Green Butte CT	1,650	2010	1	\$238,500	\$144.55	0.04	\$244,340
2	12019 Green Butte CT	1,720	2011	1	\$242,800	\$141.16	0.06	\$238,920
3	11918 Lakeshore Meadow DR	1,710	2010	1	\$251,200	\$146.90	0.12	\$248,440
4	11926 Lakeshore Meadow DR	1,680	2010	1	\$245,600	\$146.19	0.15	\$247,100
5	12035 Lakeshore BEND LN	1,740	2011	1	\$259,300	\$149.02	0.19	\$251,780
6	12043 Lakeshore BEND LN	1,620	2009	1	\$236,100	\$145.74	0.22	\$246,260
7	11903 Crescent Bluff DR	1,750	2011	1.02	\$262,400	\$149.94	0.28	\$253,240
8	11911 Crescent Bluff DR	1,780	2012	1.02	\$271,800	\$152.70	0.31	\$258,100
9	11850 Crescent Landing DR	1,810	2013	1.04	\$291,500	\$161.05	0.35	\$289,400
10	11858 Crescent Landing DR	1,850	2013	1.04	\$298,700	\$161.46	0.38	\$293,600
Min						\$141.16		\$238,920
Avg						\$149.87		\$257,118
Median						\$147.96		\$250,110

Table 2 — Preference Score Breakdown

#	Address	Same Neighborhood	Lot Size ±25%	Same Stories	Same CDU	Bld Adj ±0.15	Score
1	12011 Green Butte CT	Y	Y	Y	Y	Y	92 / 5
2	12019 Green Butte CT	Y	Y	Y	Y	Y	90 / 5
3	11918 Lakeshore Meadow DR	Y	Y	Y	Y	Y	88 / 5
4	11926 Lakeshore Meadow DR	Y	Y	Y	Y	Y	87 / 5
5	12035 Lakeshore BEND LN	Y	Y	Y	—	Y	85 / 5
6	12043 Lakeshore BEND LN	Y	—	Y	Y	Y	83 / 5
7	11903 Crescent Bluff DR	—	Y	Y	Y	—	80 / 5
8	11911 Crescent Bluff DR	—	Y	Y	Y	—	78 / 5
9	11850 Crescent Landing DR	—	Y	Y	—	—	74 / 5
10	11858 Crescent Landing DR	—	—	Y	—	—	72 / 5

Variable Definitions

Table 1 variables

Address: Property street address as recorded by HCAD.

Sq Ft: Heated living area in square feet (HCAD field: heat_ar). Excludes garage, porch, and unheated spaces.

Eff Yr: Effective year built — HCAD's age estimate adjusted for renovations. Not necessarily the original construction year.

Bld Adj: Building adjustment factor — HCAD's single multiplier capturing quality, condition, and depreciation. Identical values indicate HCAD's own model treats the properties as equivalent.

Mkt Value: HCAD's published market value. Basis for this equity analysis. No sale prices used — Texas is a non-disclosure state.

\$/Sq Ft: Market value divided by heated living area. Primary equity metric.

Dist (mi): Straight-line distance from the subject to the comparable, calculated via Haversine formula.

Indicated Value: The implied subject value derived by applying this comp's \$/Sq Ft to the subject's living area.

Table 2 preference flags

Same Neighborhood: Comp falls within the same HCAD residential valuation neighborhood — the strongest indicator of geographic and market homogeneity.

Lot Size ±25%: Comp's legal acreage is within 25% of the subject's lot size.

Same Stories: Comp has the same number of stories as the subject.

Same CDU: Comp has an identical Condition, Desirability & Utility rating — HCAD's qualitative property condition assessment.

Bld Adj ±0.15: Comp's building adjustment factor is within 0.15 of the subject's — HCAD's quantitative quality and condition metric, and the most objective comparability indicator.

Score: Sum of the five preference flags. Maximum 5/5 indicates full equivalence across all preference criteria per HCAD's own data fields.

Harris County Property Tax Protest Guide — 2026

Each year, HCAD appraises more than 1.8 million Harris County properties using mass appraisal models. If you believe your property has been overvalued, Texas law gives you the right to protest, free of charge. Missing the filing deadline means waiting a full year to challenge your value. This guide covers every step of the process.

1. Key Dates

- **January 1, 2026** — Valuation date. HCAD estimates your property's market value as of this date.
- **Late March / Early April** — HCAD mails Notices of Appraised Value. Electronic delivery available at owners.hcad.org.
- **May 15, 2026 (Friday)** — Protest filing deadline, or 30 days after your notice was mailed, whichever is later.
- **May through July** — iSettle reviews, informal appraiser meetings, and ARB formal hearings. Most cases resolve by end of July.
- **August 2026** — HCAD certifies the appraisal roll with final values after protests.
- **October / November 2026** — Harris County Tax Office issues tax bills based on certified values.

2. Understanding Your Notice of Appraised Value

The Notice of Appraised Value is not a tax bill. It is HCAD's proposed valuation of your property; review it carefully when it arrives.

The notice contains:

- **Market Value:** HCAD's estimate of what your property would sell for as of January 1, 2026.
- **Appraised Value:** May be lower than market value if a homestead cap limits year-over-year increases.
- **Account Number:** Your permanent 13-digit property identifier.
- **iFile Number:** Located in the upper-right corner. Required to file a protest online.
- **Exemptions on file:** Homestead, over-65, disabled veteran, etc.

Check for errors in your property record:

- Living area / square footage
- Year built
- Bedroom and bathroom count
- Quality grade or property classification
- Missing or incorrect exemptions (verify Homestead exemption if this is your primary residence as of Jan 1)

3. How to File Your Protest

Option A: Online (Recommended)

- Go to: hcad.org/hcad-online-services/ifile-protest/ or log in at owners.hcad.org
- New users: create an account. Existing users: log in directly.
- You will need your Account Number and iFile Number from the notice.
- On the protest screen, check Yes to iSettle and enter your Opinion of Value. This enables HCAD to send you a settlement offer without a formal hearing.
- After submitting, you have exactly 5 calendar days (including weekends) to upload supporting documents via owners.hcad.org.
- *File early. HCAD's online system has historically experienced outages near the May 15 deadline.*

Option B: By Mail

- Complete Form 50-132 (Property Appraisal Notice of Protest), available at hcad.org under Forms > Popular Forms.
- Mail to: Harris Central Appraisal District, 13013 Northwest Freeway, Houston, TX 77040.
- **Must be postmarked by May 15, 2026.** Retain proof of mailing.

Option C: In Person

- Deliver to: 13013 Northwest Freeway, Houston, TX 77040.
- Office hours: Monday through Friday, 8:00 AM to 5:00 PM. No drop box is available after hours.

4. After You File: The Three-Stage Review Process

Stage 1: iSettle (Electronic Settlement Offer)

- An HCAD appraiser reviews your submitted evidence and property data.
- Review can take several weeks. You will be notified by email.
- If HCAD determines a reduction is warranted, they will send an electronic offer through owners.hcad.org.
- You may accept or reject the offer up to one day before your formal hearing date.
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If you accept, the protest is resolved. If no offer is made or you reject, your case proceeds to Stage 2.

Stage 2: Informal Meeting with an HCAD Appraiser

- You meet one-on-one with an appraiser who has authority to adjust your value based on your evidence.
- Bring any supporting documents not yet submitted online.
- If you reach an agreement, the protest is resolved. Otherwise your case proceeds to Stage 3.

Stage 3: Appraisal Review Board (ARB) Formal Hearing

- Hearings are conducted by an independent 3-member ARB panel, separate from HCAD.
- Hearings typically last 10 to 20 minutes.
- **Bring 4 printed copies** of all evidence. The ARB requires printed copies; uploaded documents are for iSettle only.
- Both you and an HCAD appraiser present to the panel. The ARB deliberates and issues a written decision by email or certified mail.
- Most cases are resolved by end of July.

If You Disagree with the ARB Decision:

- Appeal to State District Court within 60 days of receiving the written order.
- Pursue binding arbitration (available for eligible property types).
- File with the State Office of Administrative Hearings (SOAH) for certain property types.

5. Evidence That Supports a Protest

Focus your protest on the value of the property, not the amount of taxes owed. Note: Texas is a non-disclosure state, meaning sale prices are not publicly reported. HCAD's own market value figures and equity comparisons using HCAD data are the most reliable basis for protest.

- **Equity comparables:** Similar nearby properties (same neighborhood, square footage, quality) with a lower appraised value per square foot, drawn from HCAD's own data.
- **Recent comparable sales:** Ask a local real estate agent for a comparative market analysis (CMA). Most agents will assist in exchange for staying in contact.
- **Photographs:** Documenting damage, deferred maintenance, or defects that reduce value.
- **Contractor estimates:** Written repair estimates for structural or major system issues.
- **Independent fee appraisal:** A licensed appraiser's report carries significant weight.
- **Factual errors in HCAD's record:** Documentation correcting wrong square footage, bedroom/bathroom count, or property classification.

6. Key Resources

- **File online / iSettle / upload documents:** owners.hcad.org
- **Property search:** search.hcad.org
- **HCAD main site (forms, FAQ):** [hcad.org](https://www.hcad.org)
- **HCAD office:** 13013 Northwest Freeway, Houston TX 77040 | Mon–Fri 8AM–5PM

Sources: [hcad.org](https://www.hcad.org) (official HCAD) · owners.hcad.org (iFile/iSettle FAQ) · [fox26houston.com](https://www.fox26houston.com) (Feb 2026) | Prepared March 2026. Always verify current deadlines at [hcad.org](https://www.hcad.org).