Equal-and-uniform screen — what it does and what it measured

For TDLR-registered property tax consultants. We sell data and software; we do not represent owners. Prepared 2026-08-22.

Method (Tax Code §41.43(b)(3) / §42.26(a)(3))

For every commercial parcel on the county's certified roll, comparables are selected from the same roll with the **same improvement-type code and market area**, building size within ±50%, year built within ±15 years and land share within ±0.25; parcels that are mostly land are excluded. Each comp's **improvement value per square foot** is adjusted for size ((comp sf ÷ subject sf)^0.10) and age (0.5% per year), and the subject is compared with the **median** of the adjusted comps — the statutory test. Indicated value = median $/sf × subject sf + the subject's land value. Savings are computed cap-aware (taxable path vs. cap-base reduction) at the parcel's actual composite rate. A parcel is flagged when it exceeds the median by ≥10% (a business filter — the statute has no threshold) in a cohort of ≥5 comps with dispersion ≤0.60. Confidence HIGH = ≥8 comps, dispersion ≤0.25; MEDIUM = ≥5, ≤0.40. Everything is deterministic and reproducible from the cited public files; no model, no black box.

Headline: formal ARB hearings, Harris County (this screen run on noticed values, joined to HCAD's published outcomes; evidence-grade cohorts, conclusion codes FC/FN)

2024, high confidence	n	reduced	mean cut	cut >15%
flagged	567	**93.7%**	**12.1%**	**29.3%**
unflagged	665	86.5%	8.9%	19.1%
2024, medium confidence				
flagged	1,211	93.4%	11.6%	29.8%
unflagged	1,548	89.5%	10.8%	26.6%

2025, high confidence	n	reduced	mean cut	cut >15%
flagged	563	**92.5%**	**10.2%**	**24.5%**
unflagged	769	88.6%	8.5%	19.2%
2025, medium confidence				
flagged	1,190	92.3%	10.0%	23.9%
unflagged	1,562	91.3%	10.7%	25.6%

All protesters in high-confidence cohorts (any conclusion type) — the three numbers, separately

Year · representation	n flagged / unflagged	hit rate (reduced) flagged vs unflagged	mean realized cut	share cut >15%
2024 · agent-represented	1,469 / 2,740	88.0% vs 79.4%	9.5% vs 7.3%	20.8% vs 15.5%
2025 · agent-represented	1,668 / 3,235	91.2% vs 85.0%	8.8% vs 7.0%	18.4% vs 14.7%
2024 · pro se (no agent)	251 / 331	85.3% vs 69.2%	14.1% vs 8.2%	37.5% vs 19.3%
2025 · pro se (no agent)	128 / 306	82.0% vs 76.8%	11.3% vs 8.7%	22.7% vs 19.0%

No selection effect: 89.8% (2024) / 90.7% (2025) of Harris commercial protesters use an agent; flagged parcels are 90.1% / 92.4% represented — the screen is not simply finding parcels agents already work. Flagged parcels protest slightly more often (74–75% vs 69–71%). **Limits:** low-confidence cohorts show no lift and are never issued as evidence; Harris settles most commercial protests informally with single-digit cuts, so the base rate is high everywhere; past outcomes in one county do not guarantee results in another. Full tables: docs/backtest/ in the delivered package.

Sources

Travis: TCAD certified appraisal export 2026 (Supp 0, 2026-07-18, TP 8.0.0.33), traviscad.org/publicinformation; Travis County Tax Office truth-in-taxation rate table. Harris: HCAD PDATA 2024/2025 real-property and ARB hearing files, download.hcad.org. Statute: Tax Code §41.43, §42.26, §23.231 (tcss.legis.texas.gov, retrieved 2026-08-22).