



[Home](#) » [Stories](#) » [2018](#) » [November](#)

# State high court backs University Park

**FILINGS**

By Kyla Asbury | Nov 24, 2018

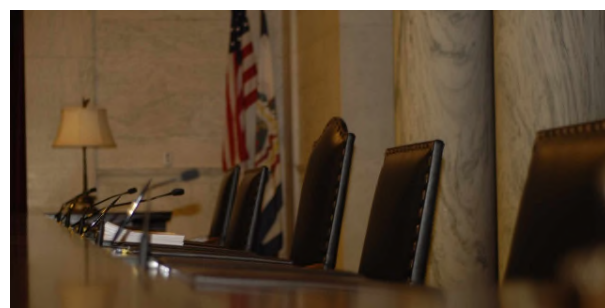


CHARLESTON — The West Virginia Supreme Court of Appeals has found in favor of University Park on an appeal involving University Park at Evansdale's tax dispute.

Justice Beth Walker delivered the court's opinion Nov. 8, according to the opinion obtained by *The West Virginia Record*.

West Virginia University (WVU) leased the property to University Park in 2013 for University Park to develop a student housing facility. University Park subleased the student housing back to WVU for the purpose of offering it to students for housing, according to the opinion.

The opinion states the residential facilities of University Park are managed and operated solely by WVU and that the sublease from University Park to WVU did not include certain retail/commercial premises.



"We consider for the second time the disagreement between the assessor of Monongalia County, Mark A. Musick, and UPE regarding a 2015 assessment that valued UPE's leasehold interest in

University Park at more than \$9 million," Walker wrote. "Mr. Musick appeals the circuit court's decision that based on the evidence presented at the Board of Equalization and Review (BER), the assessment of UPE's leasehold interest for tax year 2015 was \$0."

In the appeal, Musick argued that a previous decision, *Maplewood Community v. Craig*, was incorrectly decided and that because of that, the circuit court's application of the Maplewood rule was wrong.

The Supreme Court disagreed with Musick's argument.

Musick assessed the leasehold interest for University Park at just over \$9 million in January 2015. University Park challenged that assessment, alleging that because the leasehold was not freely assignable or a bargain lease, the leasehold interest should be \$0, according to the opinion.

At a BER hearing, the BER decided the issue involved valuation and not



[Custo](#)  
1 [injure](#)  
[restrc](#)

2 [Wom](#)  
[Amaz](#)  
[envir](#)

3 [Supre](#)  
[regar](#)  
[Deleg](#)

4 [Tax c](#)  
[on ele](#)

5 [Ware](#)  
[Furni](#)





West VirginiaRecord

**THE RECORD INC.**

2118 Plum Grove Road #190  
Rolling Meadows, IL 60008  
[news@wvrecord.com](mailto:news@wvrecord.com)

OTHER PUBLICATIONS

- [Appeal Wire](#)
- [Cook County Record](#)
- [Florida Record](#)
- [Legal Newsline](#)
- [Louisiana Record](#)
- [Madison - St. Clair Record](#)
- [Northern California Record](#)
- [Pennsylvania Record](#)
- [SE Texas Record](#)
- [St. Louis Record](#)

NEWS

- [Asbestos](#)
- [Class Action](#)
- [Contracts](#)
- [Filings](#)
- [Government](#)
- [Letter to the Editor](#)
- [Medical](#)
- [Our View](#)
- [Personal Injury](#)
- [State AG](#)
- [State Supreme Court](#)
- [Their View](#)

MARKET

- [Newslet](#)
- [Print Ed](#)
- [iOS App](#)
- [RSS](#)

---

© 2018 West Virginia Record. All rights reserved.