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In re Appeal of Wallin  
No. 362PA00  
(Filed 1 February 2002)

No headnotes.

IN THE SUPREME COURT OF NORTH CAROLINA

No. 362PA00

FILED: 1 FEBRUARY 2002

IN THE MATTER OF:

THE APPEAL OF EDNA BROWN WALLIN from the decision of the Pender County Board of Equalization and Review concerning the valuation of real property for tax year 1998

On discretionary review pursuant to N.C.G.S. § 7A-31 of a unanimous, unpublished decision of the Court of Appeals, 138 N.C. App. 553, 536 S.E.2d 364 (2000), reversing a final decision entered by the Property Tax Commission of North Carolina on 24 March 1999 and remanding the matter to the Commission for further review. Heard in the Supreme Court 18 April 2001.

*Leon H. Corbett, Jr., for petitioner-appellee Edna Brown Wallin.*

*C.B. McLean, Jr., for respondent-appellant Pender County.*

*North Carolina Association of County Commissioners, by James B. Blackburn, III, General Counsel, amicus curiae.*

PER CURIAM.

Pursuant to this Court's opinion in *In re Appeal of Corbett*, 355 N.C. \_\_\_, \_\_\_ S.E.2d \_\_\_ (Feb. 1, 2002) (No. 363PA00), we reverse the decision of the Court of Appeals.

REVERSED.

Justice EDMUNDS did not participate in the consideration or decision of this case.