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that we do. We did not answer the questions of burden of proof. We were more interested in setting up the procedure when the TERC was done, and one of the questions that was never answered was, what is the burden of proof. When we thought about that later, Senator Wickersham's discussion comes into play. What...what do we choose? Do you give some deference to the county board? You just don't want somebody to walk in and say, my taxes are too high, and then lose at the county board level, then go to the TERC board and say, my taxes are too high. We want...we need to have it so they don't get two bites of the apple. There needs to be some higher level so we dealt with what evidence do you get to use at the lower level. So, in other words, are you stuck with what you did at the county board level? And for the people, the legal people, the...when we do these things de novo on the record or with the record, we tinkered in that area, but we never dealt with the burden of proof. We left that basically for the courts to do. Courts have laid out the system that we have now and, Senator Coordsen, I have those last two cases and, quite frankly, I just haven't got them read yet, but I think they basically reaffirm their existing burden of proof, which is a higher burden of proof. Senator Coordsen and I think the TERC, in particular, also say, look, this may not be a burden of persuasion that is particularly taxpayer friendly; that we may want to look at something that's a little more taxpayer friendly because one of the concepts we had with the TERC was we wanted...we wanted it to be a meaningful appeal to give people an opportunity for small amounts of appeals or small amounts, let's say, their home to come and appeal. We don't want to make this, in lay terms, a federal case to go do your valuation appeals. What we're faced with now is how...how do we treat the TERC and how do we put this burden of proof into practical play? And, Senator Coordsen, I understand you're going to withdraw it so I...well, if you don't, I suppose Senator Wickersham would be right down there grousing. But I would suggest that if we're going to look at this one of the bottom lines...

SENATOR CUDABACK: One minute.

SPEAKER KRISTENSEN: ...that we've got to consider is what will the courts let us do. And that is...the courts may say, we don't care what your burden of proof is, you can make it