

**§ 105-241.16. Judicial review of decision after contested case hearing.**

A party aggrieved by the final decision in a contested case commenced at the Office of Administrative Hearings may seek judicial review of the decision in accordance with Article 4 of Chapter 150B of the General Statutes. Notwithstanding G.S. 150B-45, a petition for judicial review must be filed in the Superior Court of Wake County and in accordance with the procedures for a mandatory business case set forth in G.S. 7A-45.4(b) through (f). Before filing a petition for judicial review, a taxpayer must pay the amount of tax, penalties, and interest the final decision states is due. A party may appeal a decision of the Business Court to the appellate division in accordance with G.S. 150B-52. (2007-491, s. 1; 2010-95, s. 9; 2017-204, s. 4.1(e).)