MINUTES

Board of Equalization and Review
Date: June 20, 2019

Board Members Present:

Pamela Davis, Chair
Hunter Beattie, Regular
Daron Satterfield, Regular

Staff Members Present: Roger Gunn, Real Property Appraisal Manager
Bill Hiltbold, Appraiser
Brian Harlow, Appraiser
Bonnie Stickler, Appraiser
Nancy Freeman, Business Officer
Annette Moore, County Attorney

Pamela Davis called the meeting to order at 1:01pm.

SCHEDULE:

9798345972.041	Bruce Buley	Appearing
9759419562	Juan Bautista	Appearing
9728729225	Wendy Curtis	Not Appearing
9892389186	Patricia D. Earp	Not Appearing
9788220736	William Green	Not Appearing
9887389835	Linda L. Grady	Not Appearing
9857858743	Atanas Travanov	Not Appearing
9777955731.059	Pamela Miller	Not Appearing

Buley **9798345972.041**

Bruce Buley appeared before the Board to appeal the value of the property located at 3510 Environ Way, Chapel Hill. The current assessed value of the property is $488,300. A list of evidence follows:

APPELLANT	COUNTY
9798345972.041_APPEAL	9798345972.041_COUNTY

Mr. Buley explained that he has lived at East 54 Condominiums for nine years, and since he purchased the property in 2009 for $528,000, he has unsuccessfully attempted to sell his unit several times. Mr. Buley explained that in 2017, he almost sold it for $400,000 but the buyer backed out of the sale at the last minute. The appellant provided comparable sales from 2017 and 2018 to support his requested valuation of $400,000. Ms. Davis inquired as to a possible golf course view since the appellant's unit is

on the fifth floor in Building 3000 to which Mr. Buley confirmed. Mr. Buley noted that 3210 Environ Way, which is below him on the second floor, sold in 2017 for $347,000. Mr. Buley explained that 3210 Environ Way is the exact same unit model with the exact same square footage but has a view that is not as good as his unit.

Appraiser Brian Harlow represented the County. Mr. Harlow stated that the sales presented occurred in 2017 and 2018 which cannot be used due to the date of valuation being January 1, 2017. Mr. Harlow performed a sales analysis using similar 2015 and 2016 sales with a golf course view, and the price per square foot for the sales ranged from $381.42 a square foot to $432.04 a square foot. The subject property value per square foot is $409.64. After reviewing these sales, the County recommends no change in value for the subject as the value per square foot is within range of similar sales for the subject property.

Ms. Davis asked if the appellant had a recent appraisal and explained that it would need to indicate a value as of January 1, 2017. Mr. Gunn explained to the appellant that the values throughout the County are as of Jan 1, 2017.

The Board reviewed all documents and information provided by the appellant and the County. After deliberation and review, Ms. Davis made a motion to deny the appeal based on a lack of data to support a value change as of January 1, 2017. Mr. Satterfield seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Bautista **9759419562**

Mr. Juan Buatista chose not to appear before the Board to appeal the value of the property located at 3400 Excell Drive, Chapel Hill but requested that his documents serve as the appeal. The current assessed value of the property is $616,200. A list of evidence follows:

APPELLANT	COUNTY
9759419562_APPEAL	9759419562_COUNTY

Appraiser Heidi Whetzel represented the County and stated that Mr. Bautista believes that the value of his property should be approximately $1,000,000 as he has invested over $700,000 in materials and labor to the property. Ms. Whetzel stated that upon a field visit she became aware of few items that needed to be added to the value, including two additional bathrooms, additional finished basement area, a fireplace, a deck and a correction in quality grade from B+10 to A. The recommended changes would result in a new value of $695,500.
The Board reviewed all documents and information provided by the appellant and the County. After deliberation and review, Ms. Davis made a motion to accept the County's proposed revisions and increase the value of the property to $695,500. Mr. Beattie seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Curtis **9728729225**

Wendy Curtis chose not to appear before the Board to appeal the value of the property located at 1702 Orange Chapel-Clover Garden Road, Chapel Hill but requested that her documents serve as the appeal. The current assessed value of the property is $121,800. A list of evidence follows:

APPELLANT	COUNTY
9728729225_APPEAL	9728729225_COUNTY

After previewing the evidence, Mr. Beattie commented that the appellant was asking for restitution in the form of back taxes for 5 years. Mr. Gunn stated that the Board of Equalization and Review (BOER) cannot vote on that matter, as it must be presented to the Board of County Commissioners and Mr. Gunn reminded the board members that they may decide the value of the property for the current tax year and going forward. Mr. Gunn went on to state that the request for a reduction in value is due to a mapping error, per Appraiser Heidi Whetzel. Ms. Whetzel stated that the appellant did not submit an opinion of value. The error in mapping resulted in a change of acreage from 10.01 to 8.3 acres, which would result in a revised value of $109,700.

The Board reviewed all documents and information provided by the appellant and the County. After deliberation and review, Mr. Satterfield made a motion to accept the County's recommendation to lower the value of the property to $109,700. Ms. Davis seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Earp **9892389186**

Patricia Earp did not appear before the Board to appeal the value of the property located at 5903 Mt. Hermon Church Road, Durham but requested that her documents serve as the appeal. The current assessed value of the property is $73,500. A list of evidence follows:

APPELLANT	COUNTY
9892389186_APPEAL	9892389186_COUNTY

The appellant is requesting a reduction in value due to the limited development potential of the property as outlined in a March 7, 2019 letter from Orange County Planning and Inspections.

Appraiser Bill Hiltbold represented the County and stated that the property is encumbered by a power line easement and approximately half of the property's area is in a flood way or flood plain. Mr. Hiltbold recommended reducing the valuation of the land by 50% for the flood plain and an additional 10% for the power line. Mr. Hiltbold also recommended adding a deck to the yard items for the property. The resulting value from the recommended changes would be $38,900.

The Board reviewed all documents and information provided by the appellant and the County. After deliberation and review, Ms. Davis made a motion to change land value to $37,100 and the total value

to $38,900 based on the reasons stated. The motion was seconded by Mr. Satterfield and the motion carried.

Ayes: 3
Noes: 0

Green **9788220736**

William Green did not appear before the Board to appeal the value of the property located at 531 Dogwood Drive, Chapel Hill but requested that his documents serve as the appeal. The current assessed value of the property is $809,300. A list of evidence follows:

APPELLANT	COUNTY
9788220736_APPEAL	9788220736_COUNTY

The appellant is requesting that the value be lowered to $714,552 based upon the average sales price of $228 per square foot for homes in his subdivision

Appraiser Bill Hiltbold represented the County and stated that upon a field review of the property, he discovered small areas of both finished and unfinished basement but after comparing the subject with adjacent properties, he recommended changing the effective year built of the structure from 2014 to 2010. These recommended corrections would result in an overall reduction in value to $793,700.

The Board reviewed all documents and information provided by the appellant and the County. After deliberation and review, Ms. Davis made a motion to accept the County recommendation to reduce the value to $793,700. Mr. Beattie seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Grady **9887389835**

Linda L. Grady did not appear before the Board to appeal the value of the property located at 5109 NC 57, Hurdle Mills but requested that her documents serve as the appeal. The current assessed value of the property is $175,300. A list of evidence follows:

APPELLANT	COUNTY
9887389835_APPEAL	9887389835_COUNTY

Ms. Davis recused herself due to previously appraising the subject property this year.

The appellant is requesting that the value of the property be reduced to $140,000 based on the subject's interior condition and needed repairs.

Appraiser Bonnie Stickler represented the County and stated that the appellant maintained that there were 1.5 baths rather than 2 baths. During a field visit, Ms. Stickler was told that the appellant's ex-

husband started renovations but did not complete them and that he left the bathroom in a non-functional situation. Ms. Stickler noted that unfinished area was becoming moldy and the bathroom had no sink. Ms. Stickler recommended correcting one full bath to a half bath, revising the property condition to Fair, adding 10% functional obsolescence due to the lack of a functioning full bath, and revising the effective year built to 1964. The recommended changes would result in a revised value of $135,800.

The Board reviewed all documents and information provided by the appellant and the County. After deliberation and review, Mr. Beattie made a motion to accept the County's recommendation to lower the value of the property to $135,800. Mr. Satterfield seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Travenov **9857858743**

Mr. Atanas Travanov did not appear before the Board to appeal the value of the property located at 4510 Arrowhead Trail, Hillsborough but requested that his documents serve as the appeal. The current assessed value of the property is $21,800. A list of evidence follows:

APPELLANT	COUNTY
9857858743_APPEAL	9857858743_COUNTY

The appellant is asking that the value of the property be increased due to the property having access to the water of Lake Orange and because a perpetual easement for this property has been granted specifically for the use of a septic system to accommodate a three bedroom residence.

Appraiser Bonnie Stickler represented the County and stated that upon review of the property, a previous no perc land adjustment of -85% be revised to -20% which would increase the value of the property to $116,500. Ms. Stickler noted that the property's access to the water of Lake Orange was already adequately accounted for in the valuation.

The Board reviewed all documents and information provided by the appellant and the County. After deliberation and review, Mr. Satterfield made a motion to accept the County's recommendation to increase the value of the property to $116,500. Ms. Davis seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Miller **9777955731.059**

Pamela Miller did not appear before the Board to appeal the value of the property located at 520 Aberdeen Drive, Unit 301, Chapel Hill but requested that the documents serve as the appeal. The current assessed value of the property is $191,200. A list of evidence follows:

APPELLANT	COUNTY
9777955731.059_APPEAL	9777955731.059_COUNTY

The appellant is requesting that the value be reduced to $177,400 based upon sales in the County's 2017 Revaluation Sales Bank and the 2018 purchase price of $167,500. A copy of a 2018 appraisal was included in the appellant documentation.

Appraiser Brian Harlow represented the County and stated that he performed a sales analysis for three similar sales in the buildings at 522 and 524 Aberdeen Drive that the sales prices ranged from $206.30 per square foot to $221.82 per square foot, compared to the subject's value of $220.27 per square foot. Mr. Harlow stated that he also performed an equity analysis with four similar units in the buildings at 520, 522, and 524 Aberdeen Drive which ranged in value from $209.72 per square foot to $220.27 per square foot. As the subject's current assessed value of $220.27 per square foot fell within the ranges indicated from both the sales and equity analyses, no change in value is recommended.

The Board reviewed all documents and information provided by the appellant and the County. After deliberation and review, Mr. Satterfield made a motion to accept the County recommendation for no change in value for the subject property. Mr. Beattie seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Ms. Davis adjourned the meeting at 1:51PM.

Pamela J. Davis 5/25/20
Pamela Davis, Chair

Nancy Freeman
Nancy Freeman, Recording Secretary