

**MINUTES**  
**Board of Equalization and Review**  
**May 02, 2012**

Board Members Present:

Chair: Karen Morrisette  
Pam Davis  
Reginald Morgan

Staff Members Present: Roger Gunn, Chief Appraiser  
Steve Hensley, Appraiser  
Scherri McCray, Recording Secretary

Prior to the meeting being called to order, Pam Davis and Reginald Morgan were sworn into the Board of Equalization and Review. Karen Morrisette called the meeting to order at 2:00pm on Wednesday May 02, 2012.

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**Fuxiang & Chai PIN# 9789609924**

Mrs. Chai appeared before the Board to appeal the value of her property located at 109 BRECKENRIDGE PLACE, CHAPEL HILL, NC. The current tax value assigned to the property by Orange County is \$ 596,600. The Appellant is requesting that the Board adjust the valuation of this property to \$ 485,000. This requested amount is based on a recent appraisal that was conducted for the purpose of purchasing this property in August 2011. She submitted this appraisal to the Board for consideration. Mrs. Chai stated that the house had very small bedrooms. It was only 1 ½ stories with 2 ½ bathrooms. She indicated that there was also a water issue that was created from a private road that was not being maintained properly and that at times water would flood her basement. The Board inquired if Mrs. Chai had any information on comparable values as of January 1<sup>st</sup>, 2009 that would prove that the County's value was incorrect and assist the Board in making a determination. The Appellant did not provide any other evidence.

During deliberations, the Board considered all information presented by the appellant and the County. The appraisal and sales of comparable properties were also considered. After deliberation, the Board determined that the appellant presented no evidence that the Orange County value was incorrect. Based upon this determination, Mrs. Morrisette made a motion that no change be made to the current valuation. Mr. Morgan seconded the motion and the motion carried.

Ayes: 3  
Noes: 0

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**Donald & Donna Artis PIN #9822432235**

The Appellants chose not to appear before the Board but elected to have their documents serve as their appeal. The Artis are appealing the value of their property located at 7909 DAIRY RIDGE ROAD, MEBANE, NC. The current tax value assigned to the property by Orange County is \$ 413,457. In the Notice of Appeal documents, the Appellant stated that "my house is overpriced for the current market and has been since 2009." They noted that they feel this property is worth \$ 370,000 based on comparables dated April 2012.

During deliberations, the Board considered all information presented by the appellant and the County. The sales of comparable properties were also considered. After deliberation, the Board determined that the Appellants only provided current listings and no sales for properties prior to January 2009 and that no evidence was presented that proved the Orange County value was incorrect. Based upon this determination, Mr. Morgan made a motion that no change be made to the current valuation. Ms. Davis seconded the motion and the motion carried.

Ayes: 3  
Noes: 0

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**Edmund and Karen Jooste PIN# 9870969068**

The Appellants chose to not appear before the Board but elected to have their documents serve as their appeal. The Joostes would like to appeal the value of their property located at 208 OLD LARKSPUR WAY, CHAPEL HILL, NC. The current tax value assigned to the property by Orange County is \$ 681,167. Their Notice of Appeal document states that they are requesting a reduction to the property taxes. They noted that it was assessed in 2011 for \$ 681,167 and they purchased the property in August 2011 for \$ 595,000. Their claim is that similar sized homes in the neighborhood have sold for the same or less and they believe the \$ 595,000 value represents the current real value of the house.

During deliberations, the Board considered all information presented by the appellant and the County. The sales of comparable properties were also considered. After deliberation, the Board determined that the Appellants only provided comparables and data for property values after the January 1, 2009 date and that no evidence was presented that proved the Orange County value was incorrect. Based upon this determination, Ms. Davis made a motion that no change be made to the current valuation. Mr. Morgan seconded the motion and the motion carried.

Ayes: 3  
Noes: 0

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**Armin and Amanda Lieth PIN# 9881067392**

The Appellants chose to not appear before the Board but elected to have their documents serve as their appeal. The Lieths are appealing the value of their property located at 100 WILD PRIMROSE LANE, CHAPEL HILL, NC. The current tax value assigned to the

property by Orange County is \$ 74,090. The Appellant's Notice of Appeal document states that the building on this lot is condemned/non-livable. It also states that there is an adjoining parcel that has a similar non-livable, non-valued shed that is not in the building count.

During deliberations, the Board considered all information presented by the appellant and the County. County Staff presented the Board with photo evidence obtained during a field review that corroborated with the appellant's assertion of the condition of the structure on this property. County Staff recommended that the building value be assigned 90% physical depreciation. After deliberation, the Board determined that based on the evidence presented by County Staff, a motion should be made to accept the recommendation of County Staff based on the information provided and the Taxpayer's assertion which would reduce the value of the property to \$ 54,300. Mrs. Morrisette made the motion and Ms. David seconded the motion and the motion carried.

Ayes: 3

Noes: 0

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**Armin and Amanda Lieth PIN # 9778289283**

The Appellants chose to not appear before the Board but elected to have their documents serve as their appeal. The Appellants stated that Chapel Hill- Carrboro school taxes were being charged on a vacant lot. They are requesting that the taxes be removed and all prior payments refunded.

During deliberations, the Board determined that this matter was not an appeal for revaluation of the property's value but rather a contest of the legality of taxes charged by a school district. Mrs. Morrisette made a motion that no change be made to the current value based on the absence of evidence to the issue of value assessment. Ms. Davis seconded the motion and the motion carried.

Ayes: 3

Noes: 0

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Having heard all the appeals scheduled on this date, Karen Morrisette made a motion to adjourn this meeting. Reginald Morgan seconded the motion and the meeting was adjourned at 3:00 pm.

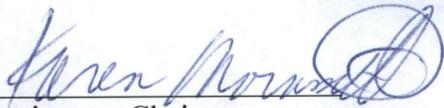
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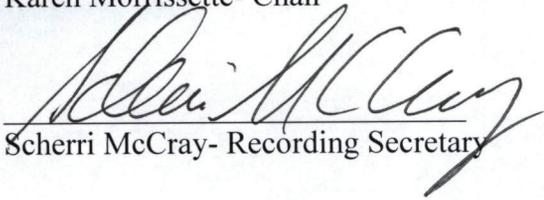
Karen Morrissette- Chair

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Scherri McCray- Recording Secretary



Karen Morrissette- Chair



Scherri McCray- Recording Secretary