

MINUTES
Board of Equalization and Review
June 27, 2012

Board Members Present:

Chair: Karen Morrisette
Barbara Levine
Jennifer Marsh

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

Bukovnik

PIN # 9799163746

Rudolf Bukovnik appeared before the Board to appeal the value of his property located at 100 RED CEDAR PLACE, CHAPEL HILL, NC. The current tax value assigned to the property by Orange County is \$ 304,323. The appellant is requesting that the Board adjust the valuation of this property to \$ 227,990 based on comparable sales that he obtained from the Value Appeal website that suggested a lower assessment. The appellant's main concern is the value per square foot of his property compared to other properties listed on the sales that he presented to the Board.

During deliberations, the Board considered all information presented by the appellant and the County. After deliberation, Mrs. Marsh made a motion that no change be made to the current value citing that the sales the taxpayer submitted were not similar to the appellant's property and that the data the County provided showed the value per square foot for neighborhood's sales to be similar to that of the appellant's property. Mrs. Morrisette seconded the motion and the motion carried.

Ayes: 3

Noes: 0

Rosenberg

PIN # 9799538324

William Rosenberg elected not to appear before the Board and requested to allow the appeal form and all supporting documentation to serve as his appeal. His property is located at 615 CHURCHILL DRIVE, CHAPEL HILL, NC. The current tax value assigned to the property by Orange County is \$312,842. The appellant believes the current assessed value is not accurate and represents a value that is too high relative to a comparable property provided and a CMA. Based on the information that he submitted, he feels that his property should be valued at \$ 255,000. This property is a one story, 1840 square feet residence, built in 1964.

During deliberations, the Board considered all information presented by the appellant and the County. The Board noted from the evidence that the taxpayer provided that some of the comps are smaller properties and had sales prices higher than the subject's sales price. They also noted that the evidence lacks sufficient information such as addresses of these properties. It was pointed out by the Board that there were three sales provided by the taxpayer, including a comparable sale from the subject's subdivision that had average sales price per square feet around \$180, which exceeds the appellant's value per square foot. Based on this information, Mrs. Morrisette made a motion that no change be made to the current value. Mrs. Levine seconded the motion and the motion carried.

Ayes: 3

Noes: 0

Rogers***PIN # 9789234307***

Sarah Rogers elected not to appear before the Board and requested to allow the appeal form and all supporting documentation to serve as her appeal. Her property is located at 135 JUSTICE STREET, CHAPEL HILL, NC. The current tax value assigned to the property by Orange County is \$211,806. The appellant is requesting that the Board adjust the valuation of this property to \$ 151,108 based on comparable sales that she obtained from the Value Appeal website that suggested this lower assessment.

During deliberations, the Board considered all information presented by the appellant and the County. The County provided sales for the Board to review. These comps were for properties that were in the appellant's neighborhood and were within the appropriate time frame. After deliberation, Mrs. Morrisette made a motion that no change be made to the current value citing that some of the sales that the taxpayer provided were applicable, but these sales did not reflect the fact that the subject has had more recent additions that make the subject property more valuable. Mrs. Levine seconded the motion and the motion carried.

Ayes: 3

Noes: 0

Hua/ Deng***PIN # 9880034857***

Kunjie Hua and Jianbei Deng appeared before the Board to appeal the value of their property located at 605 PALAFOX DRIVE, CHAPEL HILL, NC. The current tax value assigned to the property by Orange County is \$ 349,831. The appellant is requesting that the Board adjust the valuation of this property to \$ 294,667 based on comparable sales that they obtained from the Value Appeal website that suggested a lower assessment. The appellants stated that the tax value is high and that there is a difference between sales price and tax value. They claimed that they purchased the house for less than the tax value and that the national housing market has slowed down. Mr. Hua explained the location of the sales submitted and that they were from 2008. Some of the sales were in the Parkside subdivision. He stated that purchased this property in November 2002 and that it is the second smallest model in the subdivision.

During deliberations, the Board considered all information presented by the appellant and the County. The County provided sales for the Board to review. These sales were for properties that were in the appellant's neighborhood and were within the appropriate time frame. After deliberation, Mrs. Morrisette made a motion that no change be made to the current value citing that the comparable sales within the appellant's subdivision included properties such as 504 Palafox Drive that sold in 2008 with a price per square foot that was higher than the appellant's property. Mrs. Levine seconded the motion and the motion carried.

Ayes: 3

Noes: 0

Grizzle/DeCosta***PIN # 9799641743***

Tom Grizzle and Kerry DeCosta elected not to appear before the Board and requested to allow the appeal form and all supporting documentation to serve as their appeal. Their property is located at 1541 FERRELL ROAD, CHAPEL HILL, NC. The current tax value assigned to the property by Orange County is \$ 245,409. The appellants are requesting that the Board adjust the valuation of this property to \$ 195,226 based on comparable sales that they obtained from the Value Appeal website that suggested a lower assessment.

During deliberations, the Board considered all information presented by the appellant and the County. The Board noted that there was a possible discrepancy concerning the number of bathrooms and out buildings. The Board directed the County staff to conduct a field review and return with the finding.

Schenk***PIN # 9779528868***

Susan Schenk elected not to appear before the Board and requested to allow the appeal form and all supporting documentation to serve as her appeal. Her property is located at 200 WATERSIDE DRIVE, CARRBORO, NC. The current tax value assigned to the property by Orange County is \$261,692. The appellant is requesting that the Board adjust the valuation of this property to \$ 178,787 based on comparable sales that she obtained from the Value Appeal website that suggested this lower assessment. Ms. Schenk submitted thirteen sales as evidence.

During deliberations, the Board considered all information presented by the appellant and the County. The Board reviewed all sales that were presented. Of the thirteen sales that the taxpayer submitted, sales 8, 9, 10, 11, & 12 were not comparable. They reviewed the five sales that the County provided and noted that the assessed value per square foot is \$ 170 and the average value in the appellant's subdivision is \$173 per square foot. After deliberation, Mrs. Morrisette made a motion that no change be made to the current value citing that the majority of the taxpayer's sales are for townhomes or were outside the appellant's subdivision with the exception for sales number 4 which is in the appellant's subdivision and indicates that the Orange County assessed value is correct. Mrs. Levine seconded the motion and the motion carried.

Ayes: 3

Noes: 0

Albright

PIN # 9832805890

Maria Albright elected not to appear before the Board but requested that her documentation serve as her appeal. Her property is located at 4821 BUCKHORN ROAD, EFLAND, NC. The current tax value assigned to the property by Orange County is \$28,243. Mrs. Dianna Ashley, daughter of the appellant, sent a letter to the Board detailing the issues and the reason for the reduction request. The letter states in part that the property was inspected by David Hill of the Environmental Health Division with the hopes of placing a three bedroom home on the property. The application was denied and the property can only be approved for a two bedroom home due to most of the property being tied up in buffers, not allowing placement of a conventional, standard home.

The County recommended a 20% reduction to the land which would reduce overall land and property value to approximately \$ 22,600.

During deliberations, the Board considered all information presented by the appellant and the County. After deliberation, Mrs. Morrissette made a motion to accept the County recommendation to reflect the diminished value of the property. Mrs. Levine seconded the motion and the motion carried.

Ayes: 3

Noes: 0

Johnson

PIN # 9788806685

Charles Johnson appeared before the Board to appeal the value of his property located at 902 KINGS MILL ROAD, CHAPEL HILL, NC. The current tax value assigned to the property by Orange County is \$ 464,331. The appellant is requesting that the Board adjust the valuation of this property to \$ 374,459 based on comparable sales that he obtained from the Value Appeal website which suggested a lower assessment. He stated that he purchased this property in 1986. It is a one story, 2,609 square feet deck house. It is located in a conservation district.

During deliberations, the Board considered all information presented by the appellant and the County. After deliberation, the Board noted that the sales evidence that the County provided was not truly comparable. However, it was also noted that the County's assessed value per square foot was in line or lower per square foot than the taxpayer's assessed value. Mrs. Marsh made a motion that no change be made to the current value based on the lack of supporting evidence that would prove that the County's value was incorrect. Mrs. Morrissette seconded the motion and the motion carried.

Ayes: 3

Noes: 0

Ordronneau

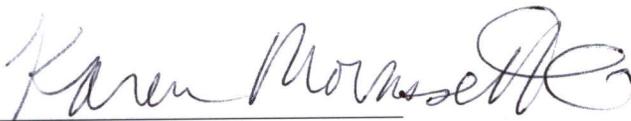
PIN # 9779414278

Noreen Ordronneau elected not to appear before the Board but requested that her documentation serve as her appeal. Her property is located at 209 MORNINGSIDE DRIVE, CARRBORO, NC. The current tax value assigned to the property by Orange County is \$ 293,253. The appellant is requesting that the Board adjust the valuation of this property to \$ 244,980 based on sales that she obtained from the Value Appeal website that suggested this lower assessment.

During deliberations, the Board considered all information presented by the appellant and the County. After deliberation, the Board noted that the appellant's sales were not relevant. The sales evidence that was provided by the County had prices per square foot higher than the subject property's assessment. Furthermore, the sales presented by the taxpayer were for largely dissimilar properties. The Board stated that even the sales that were relevant did not support a change in the valuation of the subject's property. Mrs. Morrissette made a motion that no change be made to the value based the information provided. Mrs. Levine seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Having heard all the appeals scheduled on this date, Karen Morrissette made a motion to adjourn this meeting. Barbara Levine seconded the motion and the meeting was adjourned at 5:10 pm.



Karen Morrissette- Chair



Scherri McCray- Recording Secretary