

**MINUTES**  
**Board of Equalization and Review**  
**August 8, 2012**

Board Members Present:

Chair: Karen Morrisette  
Barbara Levine  
Pam Davis

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

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***Owens***

***PIN# 9799387706***

Peter Owens appeared before the Board to appeal the value of his property located at 305 DELLA STREET, CHAPEL HILL, NC. The current tax value assigned to the property by Orange County is \$ 483,700. He is requesting a reduction in value to \$ 425,000 stating that the property was built in September 2011 and this was the appraised value at the time of sale. Mr. Owens did not understand how the value of a property could be assessed at a certain amount when at the time of the revaluation, the house did not exist. The subject is located in the Winmore subdivision. The appellant's appraisal included two sales from 2009. 100 Della Street, which sold for \$ 461,000 and 212 Della Street, which sold for \$ 489,000.

The County provided documentation that included sales from the subject neighborhood including 304 Della Street, which sold in July 2008 for \$ 531,000. This property is similar in square footage to that of the appellants.

During deliberation the Board reviewed all material presented by the appellant and the County staff. The County provided sales for the Board to review. These comps were for properties that were in the appellant's neighborhood and were relevant to the revaluation date. After deliberation, Mrs. Morrisette made a motion that the assessment on the subject be reduced to \$ 463,099 or \$ 202 per square foot which reflects a sales price per square foot for similar properties sold during the relevant time frame preceding January 1, 2009. Mrs. Davis seconded the motion and the motion carried.

Ayes: 3  
Noes: 0

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***Redfearn***

***Pin # 9787077589***

Richard and Deborah Redfearn chose not to appear before the Board but elected to have their documents serve as their appeal. They are appealing the value of their property located at 201

CALDERON DRIVE, CHAPEL HILL, NC 27519. The current tax value assigned to the property by Orange County is \$ 513,900. The taxpayers submitted a letter to the Board stating that they had correspondence with Roger Gunn of the Orange County Assessment Office concerning a change to the appellant's dwelling after some carpentry work was completed in July 2011. The change to the value was triggered by an addition of a bathroom to the home. The letter claims that the carpentry work done on the property was only to renovate an existing bathroom, not add a new one. The appellants wanted to clarify that the subject only has two and one half bathrooms and not three and one half bathrooms as was previously assumed by the Assessor's Office.

The County verified that the taxpayer's claim is correct and that there are only two and one half bathrooms in this house. The County recommended that the property record be corrected to reflect the error of the additional bathroom. This correction will reduce the value of the property to \$ 506,800.

During deliberation the Board reviewed all material presented by the appellant and the County staff. After hearing what the County recommended, Mrs. Morrissette made a motion to accept the changes suggested by the County. Mrs. Levine seconded the motion and the motion carried.

Ayes: 3  
Noes: 0

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***Fuller( Smith/Eckland)***

***Pin # 9788781421***

Dr. Rawley & Helen Fuller are the new and current owners of this property. Dr. Fuller appeared before the Board to appeal the value of the property located at 704 EAST FRANKLIN STREET, CHAPEL HILL, NC. The current tax value assigned to the property by Orange County is \$ 1,930,063. They are requesting a reduction in the value to \$ 1,400,000, claiming that the assessed value of this property is not supported by the actual sales price and would like the Board to consider the comparable sales and appraisal that were submitted as evidence. The appellant purchased this property in February 2012 for \$ 1,400,000. The 2009 sales that the taxpayer submitted were for historic homes close to or around the subject.

During deliberation, the Board reviewed all material presented by the appellant and the County staff. The appraisal and sales of comparable properties were also considered. The Board informed the appellant that he did not provide any relevant comparables. The appellant requested that he be allowed to return with relevant sales that would help substantiate his appeal. Mrs. Morrissette made a motion to table this appeal to a week from today to allow the appellant the opportunity to provide relevant information. Mrs. Levine seconded this motion and the motion carried.

Ayes: 3  
Noes: 0

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***Sawin******Pin # 9880840963***

Joanna and David Sawin chose not to appear before the Board but elected to have their documents serve as their appeal. They are appealing the value of their property located at 115 SILO DRIVE, CHAPEL HILL, NC. The current tax value assigned to the property by Orange County is \$ 609,100. They are requesting a reduction in value to \$ 530,000 based on an appraisal. The taxpayer is also requesting a refund of their 2009 and 2010 taxes stating that after a formal appeal of his property in 2011 the property value was reduced to \$ 563,100 from the 2009 assessed value of \$ 702,985. They still believe that their property is overvalued. The appellants have had several appraisals completed for this property and the value of their home continues to decline. They also stated that they received a new valuation of \$ 609,100 and did not know why the value increased since there was not going to be another revaluation until 2015.

During deliberation, the Board reviewed all material presented by the appellant and the County staff. The appraisal and sales of comparable properties were also considered. After deliberation, the Board noted that part of the taxpayer's appeal is a request for a refund of the 2009 and 2010 taxes. The Board does not have the statutory authority to grant a refund for prior year taxes. The reason for the taxpayer's recent value change to \$ 609,100 was due to the new addition of a two story garage on the property that was 40 % completed as of January 1, 2012. With regards to the overall assessed value of the property, it was established that the Board has not received any information from the taxpayer that would substantiate that the value of this property was incorrect as of January 1, 2009. The Taxpayer did not submit an appraisal that included the large structure on the property. Based on these findings, Mrs. Morrissette made a motion that no change be made to the current assessed value. Mrs. Levine seconded the motion and the motion carried.

Ayes: 3

Noes: 0

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***Rosemond******Pin# 9883312736***

Cherie Rosemond appeared before the Board appeal the value of her property located at 2823 OLD NC HIGHWAY 10, CHAPEL HILL, NC. The current tax value assigned to the property by Orange County is \$ 179,100. The property value increase was prompted by the completion of a workshop on the property. There was an appraisal conducted in 2012 after the workshop was completed. She is requesting that the value be reduced to \$ 158,000 based on this appraisal. Mrs. Rosemond states that she doesn't feel that the building is worth a \$ 37,000 increased assessment. She further stated that there is no running water in the building but it does have electricity. The building permit stated that the cost to build the structure was \$ 33,000.

The County reviewed the appellant's records and recommended an adjustment by adding a 5 % physical depreciation to the workshop thus reducing the value to \$163,800.

During deliberation, the Board reviewed all material presented by the appellant and the County staff. The appraisal was also considered. After deliberation, Mrs. Davis made a motion to accept the value recommended by the county. Mrs. Levine seconded the motion and the motion carried.

Ayes: 3  
Noes: 0

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***Nelms***

***Pin # 9822360846***

James and Wendy Nelms are appealing to the Board to have the valuation of their property corrected. The current tax value assigned to this property by Orange County is \$ 290,431. The appeal is based on a discrepancy in the valuation of this property due to the location of a structure with regards to the Orange/Alamance County line. The appellants are being assessed by Orange County for a building that is located on another parcel on the Alamance County side of the line.

Upon review by the County, it was discovered that the taxpayer's building is located on a parcel of land in Alamance County. The County recommends that the building be removed from the record due to the fact that it is in Alamance County and that the taxpayer should only be assessed Orange County taxes on the land value of \$ 34,005.

The Board deliberated and reviewed all the documents that were presented. After deliberation, Mrs. Morrissette made a motion to adopt the corrections recommended by the Staff to adjust the Orange County records to reflect that there is not a building on the parcel that is located in Orange County. Mrs. Levine seconded the motion and the motion carried.

Ayes: 3  
Noes: 0

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***Huang***

***Pin # 9799418915***

Zuguang Huang and Liu Yingmiao chose not to appear before the Board but elected to have their documents serve as their appeal. They are appealing the value of their property located at 1301 WILDWOOD DRIVE, CHAPEL HILL, NC. The current tax value assigned to this property by Orange County is \$ 351,386. The appellants are requesting that the value be reduced to \$ 290,000 based on the appraisal that they submitted for the Board to review. This appraisal was for the purchase of this property by the appellant on August 24, 2011 for \$ 280,000. Their appeal documents state that they believe that the assessed value is too high.

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 consisted of properties that were in the appellant's neighborhood and sold within the appropriate time frame. 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, as the current appraisal did not reflect values as of January 1, 2009. Based upon this determination, Mrs. Davis made a motion that no change be made to the current valuation. Mrs. Levine seconded the motion and the motion carried.

Ayes: 3  
Noes: 0

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***Bush******Pin # 9851406202***

Charles Bush appeared before the Board to appeal the value of his property located at 6721 GREEN RISE ROAD, HILLSBOROUGH, NC. The current tax value assigned to the property by Orange County is \$ 589,196. He is requesting a reduction in value to \$ 500,000 stating that he feels that the property is over assessed. Mr. Bush submitted sales from the neighborhood and other sales from 2005 and 2007. He makes the assertion that the property currently has a pool, but it was not there in 2009 and that the property is 2,700 square feet with a finished basement. The appellant had an appraisal in January 2009 that suggested the value of \$500,000, but he felt that it was immaterial to submit. Mr. Bush also submitted current market analysis data and an Oak Leaf property from MLS for the Board to review.

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 consisted of properties that were in the appellant's neighborhood and sold within the appropriate time frame. The appraisal was also considered. After deliberation, the Board determined that the appellant failed to provide sales that occurred later than October 2007 date and that there was insufficient detail provided about these properties. Mrs. Morrisette made a motion that no change be made to the current valuation. Mrs. Levine seconded that motion and the motion carried.

Ayes: 3

Noes: 0

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***Winters******Pin # 9870439626***

Connie Winters appeared before the Board to appeal the value of her property located at 8101 LAIR COURT, CHAPEL HILL, NC. The current tax value assigned to the property by Orange County is \$ 290,552. She is requesting a reduction in value to \$ 225,000. The appellant claims that she could not find any home sales in the Fox Meadow subdivision that occurred in 2008. She also did not understand how the County could apply 2009 values to an addition that did not exist at that time. Mrs. Winters states that she does not feel that there was a \$ 70,000 value increase with the addition of a garage and bonus room. She went on to say that the house is not worth its assessed value and that the property would not sell for that amount. The appellant did provide time relevant sales and an appraisal that described the property.

The County located comparable sales and submitted them to the Board and appellant, as evidence that there were sales of similar properties in the taxpayer's neighborhood prior to January 1, 2009.

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 consisted of properties that were in the appellant's neighborhood and sold within the appropriate time frame. After deliberation, Mrs. Morrisette made a motion that no change be made to the value stating that the taxpayer did provide information about a large number of sales in the relevant time frame but

when applying the sales prices per square foot of the taxpayer's comparables to the subject's square footage assessed value were similar or even higher than the subject's assessed value. She also stated that the 2009 schedule of values applies to improvements made to the property subsequent to the valuation date of January 1, 2009. Mrs. Levine seconded the motion and the motion carried.

Ayes: 3  
Noes: 0

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## ***Bethea***

***Pin # 9788985341***

John and Virginia Bethea chose not to appear before the Board but elected to have their documents serve as their appeal. They are appealing the value of their property located at 216 GLENHILL LANE, CHAPEL HILL, NC. The current tax value assigned to this property by Orange County is \$ 400,600. The appellants are requesting that the value be reduced to \$ 345,000 stating that they purchased this property in an arm's length transaction in as is condition in August 2011 for \$ 355,000, and a retrospective appraisal was performed and the property was valued at \$ 345,000 on December 31, 2008.

The County presented sales information from 2008. The County stated that the taxpayer's purchase price reflects a below market sale.

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 noted that the taxpayer's appraisal, although time relevant, was missing pertinent information and the evidence presented was inconclusive. Mrs. Morrisette made a motion that no change be made to the current assessed value. Mrs. Levine seconded the motion and the motion carried.

Ayes: 3  
Noes: 0

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## ***McCoy***

***Pin #9881309547***

Frederick and Mary McCoy are requesting that the Board waive the penalties that were charged to their property located at 2700 CREEK RUN COURT, CHAPEL HILL, NC. The penalties associated with this property were due to a discovery made by the Tax Assessor's Office. It was discovered that the house was 70% completed in 2010 with a tax value of \$ 649,963. The appellants state that they will pay all the taxes associated with this 2012 tax year discovery, but request that the Board waive the penalties.

Mrs. Davis made a motion to waive the penalties on this 2012 tax year discovery based on the fact that the appellant did not receive an abstract in which to notify the County that there were changes made to the property. Mrs. Levine seconded the motion and the motion carried.

Ayes: 3

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Noes: 0

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**Clode**

**PIN # 9779054437**

This appeal is brought back from the August 2nd meeting as requested by the Board.

The County returned with more information regarding the square footage of the property. The appellant sent in a letter stating that the information that the county had was correct. Mrs. Morrissette made a motion that no further changes be made to the value beyond the recommended corrections made by the County to add the deck and correct the square footage, reducing the value of this property to \$ 496,100. Mrs. Levine seconded the motion and the motion carried. Mrs. Davis abstained.

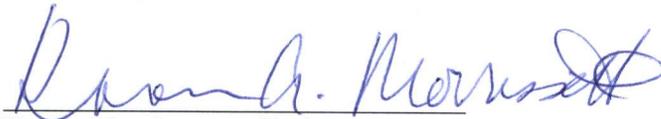
Ayes: 2

Noes: 0

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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 5:09 pm.

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Karen Morrissette- Chair



Scherri McCray- Recording Secretary