MINUTES

Board of Equalization and Review
May 21, 2014

Board Members Present: Jane Sparks, Chair
Jennifer Marsh, Regular
Bronwyn Merritt, Regular

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

The meeting was called to order at 2:02PM on May 21, 2014 by Jane Sparks.

Gindes PIN# 9798459919

Jonathan Gindes appeared before the Board to appeal the valuation of his property located at 1136 PINEHURST DRIVE, CHAPEL HILL. The current tax value assigned to the property by Orange County is $ 609,900. He is requesting a reduction of his property value to $483,750 citing recent comparable sales, while not indicative of exact values on January 1, 2009; show a relative connection to tax values from January 1, 2009. The appellant provided three comparables as evidence to support his claim for a reduced property valuation. These properties are 1117 Pinehurst Drive, 509 Meadowmont Drive, and 1152 Pinehurst Drive. The appellant states that 1117 Pinehurst Drive and 509 Meadowmont Drive sold after the revaluation for 7.5% and 2%, respectively below their assessed values. Mr. Gindes feel that his property should have a tax value of 2-7.5% above the current market value of $450,000 based on the data that he provided to the Board. That would equate to an assessed value between $459,000 and $483,750. Mr. Gindes also noted that the property at 1152 Pinehurst Drive is located four lots from his property and has a site value of only $504,900.

Upon review, the County stated that the properties immediately adjacent to the subject were assessed equitably with the subject. The County provided comparable sales from the Meadowmont and The Oaks area to support its contention of value.

The Board reviewed all documentations presented by the appellant and the County. After review and deliberation, Mrs. Marsh motioned that no change be made to the current valuation citing that the all of the values in the subject area appear correct and that the appellant provided no evidence that was within the time relevant period prior to January 1, 2009 that showed that the current value assessed by the County was incorrect. Ms. Merritt seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Grine/ Stegman PIN#9890202083

Karen Stegman appeared before the Board to appeal the valuation of her property located at 2525 BUXTON COURT, CHAPEL HILL. The current tax value assigned to the property by Orange County is $408,600. The appellant is requesting that the Board lower her 2014 valuation to the 2010 purchase price of $349,844 citing a discrepancy in the square footage of the subject. The appellant states that the County's square footage of 3,086 is incorrect. She submitted an appraisal that lists the subject square footage at 2,522. Her property was revalued following a modest renovation with the addition of a small foyer, measuring 91 square feet, in 2011 and the relocation of the porch and front door.

Upon review, the County noted that there were some discrepancies between the information on the County's property record card and the information provided on the appellant's appraisal. One of those discrepancies was in the square footage calculation of the subject's porch. Additionally, there are two areas on the appraisal that were described as unfinished storage areas. The subject's basement garage did not appear to be correct on the property record card. The County is requesting that the Board require a field visit to the subject to obtain a more accurate sketch and measurements of the improvements.

Mrs. Sparks motioned that the County conduct a field review of the property to sketch and re-measure the subject and to make the necessary corrections and adjust the value accordingly. Mrs. Marsh seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Plachta PIN#9857633020

Gregory and Kristine Plachta appeared before the Board to appeal the valuation of their property located at 916 DOCKVIEW POINT, HILLSBOROUGH. The current tax value assigned to the property by Orange County is $373,600. The appellants are requesting that the Board reduce the 2014 valuation of their property. They stated that they purchased a .95 acre unbuildable vacant lot for only $8,000 and combined it with their existing property. The result was almost a $60,000 increase in assessed value, which the appellants feel is excessive and unwarranted.

The appellants claim that the property was owned by the developer and when the property became available for sale, it was purchased by the neighboring property owner. The Plachtas then purchased half of the aforementioned property from this neighbor and combined it with their neighboring residential property. The appellants do not consider the property to be a water front property. They described the body of water as a shallow cove that gets water run-off from the road. Furthermore, the site is unbuildable because of the setbacks and the topography of the area.

The Board reviewed all documentations presented by the appellant and the County. After review and deliberation, Ms. Marsh motioned that no change be made to the current valuation stating that the

appellant did not present any time relevant evidence to prove that the County's current assessed value was incorrect. Ms. Merritt seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Crowder PIN#0804294195

Robert Crowder elected not to appear before the Board and requested that his documentation serves as his appeal. He is appealing the valuation of his property located at 5923 SPRINGVIEW TRAIL, CHAPEL HILL. The current tax value assigned to the property by Orange County is $580,303. The appellant is requesting that the value be adjusted to the November 03, 2010 purchase price of $459,100.

The Board reviewed all documentations presented by the appellant and the County. After review and deliberation, Ms. Marsh motioned that no change be made to the current valuation stating that the appellant did not present any evidence to prove that the current assessed value was incorrect. Mrs. Sparks seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Williams PIN#9880653807.018

Clayton Williams elected not to appear before the Board and requested that his documentation serves as his appeal. He is appealing the valuation of his property located at 108 WEATHERSTONE DRIVE, UNIT B, CHAPEL HILL. The current tax value assigned to the property by Orange County is $114,010. The appellant is requesting that the value be adjusted to $82,000 citing that sales during the assessment period reflect a lower value than is currently indicated for units of similar size.

The County reviewed the area and provided comparable sales information for the Board to review.

The Board reviewed all documentations presented by the appellant and the County. After review and deliberation, Mrs. Marsh made a motion of no change based on the lack of relevant information contained in the appellant's comparable sales documentation. She noted that the subject's property value is equitable with other property values in the subject's neighborhood. Mrs. Sparks seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Crabtree PIN#9863145975

Mary Crabtree elected not to appear before the Board but requested that the Board consider her letter requesting the removal of interest that has accrued due to an immaterial irregularity. She received a letter of "Omission of Improvement Value from Taxation" from the County concerning her property located at 2703 ORANGE GROVE ROAD, HILLSBOROUGH. Her previous property was split into two parcels in 2009 and the improvements on the previous property were inadvertently deleted from the property record for tax years 2010 through 2013. Upon discovery of the omission, the County added the improvements to the correct parcel for 2014 and sent Mrs. Crabtree notification of the immaterial irregularity and additional tax bills for tax years 2010-2013. The appellant has since submitted a check for all of the taxes and interest due for this property but is requesting that the Board waive the interest portion of the tax bill as it was due to an error by the Tax Office.

The County informed the Board that there is no provision in the North Carolina General Statutes for the removal of interest that occurs as a result of immaterial irregularities.

The Board reviewed all documentations presented by the appellant and the County. After review and deliberation, Mrs. Sparks made a motion to deny the request for the removal of interest citing that are no statutory provisions for the removal of interest on immaterial irregularities. Mrs. Marsh seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Mercer PIN#9880134122

Rex Mercer elected not to appear before the Board and requested that his documentation serve as his appeal. He is appealing the valuation of his property located at 406 NEW PARKSIDE DRIVE, CHAPEL HILL. The current tax value assigned to the property by Orange County is $414,486. The appellant is requesting that the value be adjusted to $391,589 citing that the County's square footage of the subject is incorrect. The County's records show the subject contains 3,206 square feet. The appellant states that an appraisal that was done on the property at the time of purchase indicates 3,029 square feet. The MLS listing at the time of listing stated the square footage as 2,995.

Upon review, the County confirmed that the County's record of the subject square footage was incorrect. Furthermore, the County recommended the removal of the design factors added to the garage, main area and living quarters for copper roofing and masonry siding. With the County's recommendations in place, the adjusted value would be $404,500.

The Board reviewed all documentations presented by the appellant and the County. After review and deliberation, Ms. Marsh motioned to remove the three design factors and accept the changes recommended by the County which would adjust the value of the subject to $ 404,500. Ms. Merritt seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Killion **PIN#9825535727**

Thomas Killion appeared before the Board to appeal the valuation of his property located at 119 STARLING STREET, MEBANE. The current tax value assigned to the property by Orange County is $249,300. The appellant is requesting that the Board lower his 2014 valuation to $235,400 citing the revised assessed valuation exceeded the assessed valuation of comparable dwellings units in the Ashbury Crossing Cottages development. Mr. Killion states his home is one unit of a duplex and is a mirror image of the other unit.

Upon the County review, it was determined that the value did not include the upstairs of the property. At the request of the appellant, the County re-measured and reviewed the property. The County recommended that the changes be made to the secondary wall, change bath fixtures count to 7 and correct the subject sketch. The resulting adjustments will render a new value of $239,800.

The Board reviewed all documentations presented by the appellant and the County. After review and deliberation, Mrs. Sparks motioned to accept the changes recommended by the County and adjust the value to $239,800. Mrs. Marsh seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Having heard all of the appeals scheduled on this date, Mrs. Sparks made a motion to adjourn this meeting. Ms. Merritt seconded the motion and the meeting was adjourned at 3:55 PM.

Jane L Sparks

Jane Sparks, Chair

Scherri McCray

Scherri McCray, Recording Secretary