

MINUTES
Board of Equalization and Review
April 24, 2009

Board Members Present: Jane Sparks, Chair
Jerry Kruter
Barbara Levine

Staff Members Present: John Smith, Assessor
Judy Ryan, Deputy Assessor
Steve Hensley, Appraiser
Pam Bryant, Recording Secretary

Ms. Sparks called the meeting to order at 1:04 p.m. on Friday, April 24, 2009. Jane Sparks made a motion to accept the minutes from the Board meeting Wednesday, April 22, 2009. Jerry Kruter seconded the motion and the motion carried.

Jeng Chen **751855**

Mr. Chen's property is located at 302 Orchard Ln., Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$422,775. Mr. Chen did not appear before the Board, but asked that his documentation serve as his appeal.

During deliberations, the Board considered all information presented by the appellant. The Board reviewed several comparable sales, which were similar to Mr. Jeng's property. Jane Sparks made a motion that there be no change in value. Jerry Kruter seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Jean Thillberg **Tract 763681**

Ms. Thillberg's property is located in Meadowmont Community at 700 Sprunt St., Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$370,109. Ms. Thillberg did not appear before the Board, but asked that her documentation serve as her appeal.

During deliberations, the Board considered all information presented by the appellant. Ms. Thillberg's house is a cottage style home of 1380± square feet with a one car attached garage. Current sales data was not presented. The only evidence supplied, was

an appraisal from August 2001. The Board considered all available evidence. Jane Sparks made a motion that there be no change in the value. Barbara Levine seconded the motion and the motion carried.

Ayes: 3

Noes: 0

Jean Thillberg **756776**

Ms. Thillberg's property is located in Southern Village at 111 Tharrington, Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$389,945. Ms. Thillberg did not appear before the Board, but asked that her documentation serve as her appeal.

During deliberations, the Board considered all information presented by the appellant. Ms. Thillberg's house is 1872± square feet. There were no current sales data presented by the appellant. The appraisal supplied was from June 1993 and is not considered current enough to have any bearing on value. The Board reviewed several sold properties that were comparable to Ms. Thillberg's property. Ms. Thillberg stated in her letter that there have been no improvements made to the home since purchase and there is damage to the inside of the home due to the house being used as a rental home. Jane Sparks made a motion to change the current 12% physical depreciation to 14% due to damage to the home. Jerry Kruter seconded the motion and the motion carried.

Ayes: 3

Noes: 0

Syed & Zakia Alam **Tract 300645**

Mr. and Mrs. Alam's property is 109 Camille Ct., Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$381,107. Mr. and Mrs. Alam stated that the square footage given them by the builder was 2234 SF, rather than 2387 as shown in county records.

During deliberations, the Board considered all information presented by the appellant. Jane Sparks made a motion to direct a staff appraiser to do a site visit to determine exact square footage. Jerry Kruter seconded the motion and the motion carried.

Ayes: 3

Noes: 0

Harold Bledsoe **141241**

Mr. Bledsoe's property is located at 3601 Brown Road, Hurdle Mills, NC. The current tax value assigned to the property by Orange County is \$259,316. Mr. Bledsoe stated that he built his home in 1999 for \$69,995, which included septic/well, landscaping and gravel drive. The dwellings on both sides of Mr. Bledsoe's property are doublewide mobile homes.

Jerry Kruter made a motion that the economic depreciation be changed from 3% to 5%. Barbara Levine seconded the motion and the motion carried.

Ayes: 2
Noes: 1

Elizabeth Makrides **703500**

Ms. Makrides property is a tract of land at the corner of Laural Hill Road and Roundhill Rd., Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$60,947. Ms. Makrides failed to appear before the Board, but asked that her documentation serve as her appeal. Ms. Makrides owns the tracts of land beside the subject tract. She purchased the subject tract in 2005 for \$50,000. The appellant submitted a copy of a 1992 warranty deed, which limits construction on the lot. The county has already made an 80% adjustment to the land valuation due to this limitation.

Jane Sparks made a motion that no change be made to the valuation. Jerry Kruter seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Robert Harris **714965**

Mr. Harris's property is located at 412 Dairy Farm Road, Hillsborough, NC. The current tax value assigned to the property by Orange County is \$395,171. Mr. Harris provided the Board with a CMA from a local realtor. Mr. Harris is awaiting completion of an appraisal, which will show exact square footage. He will supply this to the board as soon as possible.

Jane Sparks made a motion to defer a decision and allow the appellant to send his appraisal, at which time staff will make a recommendation of value based on exact square footage. Jerry Kruter seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Daniel Dunn **660632 & 648887**

Mr. Dunn is appealing two separate tracts, both located at on Hartwell Pond Dr, Hillsborough, NC. The current tax value assigned to Tract 660632 by Orange County is \$567,028. This tract is improved with Mr. Dunn's home and is 13 acres in size. The value assigned to Tract 648887 for the land only is \$328,663 and is 31.46 acres in size. Both tracts currently have a forestry plan in place, which reduces the tax burden.

During deliberation it was noted that Tract 660632 has already been adjusted during informal appeals. Jerry Kruter made a motion that no further change be made on either property. Barbara Levine seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Kwok Wong **74965**

Mr. Wong's property is located at 101 Wisteria Dr., Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$487,820. Mr. Wong presented his argument that the percentage tax increase is excessive and should be closer to 14%, rather than the current 22%. He presented documentation from the Office of Federal Housing Enterprise Oversight website.

It was noted during deliberation that there is an outbuilding on Mr. Wong's property that is not on county records. Jane Sparks made a motion that the outbuilding be added, but no additional changes be made to the valuation. Jerry Kruter seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Having heard all the appeals scheduled on this date, Ms. Sparks made a motion to adjourn this meeting. Jerry Kruter seconded the motion and the meeting was adjourned at 3:45 pm.


Jane Sparks, Chair


Pamela Bryant, Recording Secretary