

MINUTES
Board of Equalization and Review
August 11, 2009

Board Members Present: Jane Sparks, Chair
Barbara Levine
Margaret Brown

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

Ms. Sparks called the meeting to order at 2:00 p.m. on Tuesday, August 11, 2009. Jane Sparks made a motion to approve the minutes from June 16 and July 21, 2009. Barbara Levine seconded the motion and the motion carried.

Velma Louise Perry **704450**

Ms. Velma Louise Perry appeared before the Board accompanied by Curtis Jackson to appeal the valuation of her property located at 308 Lindsay St., Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$180,854. Ms. Perry feels her tax valuation is excessive and wanted to discuss the programs that are available to her as a senior citizen that may help with her tax burden. The Homestead Exclusion Program and the Circuit Breaker Tax Deferment program were discussed with Ms. Perry. The appellant qualified for the Circuit Breaker Tax Deferment Program and was directed to a staff member for application.

Since the appellant presented no evidence with regard to the valuation, Jane Sparks made a motion that no change be made to the valuation. Barbara Levine seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Rachael Crozier **769140**

Ms. Crozier appeared before the Board to appeal the valuation of her property located at 406 Larkspur Way, Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$519,601. The property is a .198 acre lot improved with a 2971 square foot residence. The appellant is aware that the valuation was adjusted downward from \$541,434 to \$519,601 during the informal appeal process, but wishes to pursue further reduction in the valuation. Ms. Crozier purchased the property in 2005 for \$455,000. Documentation included a loan application form with Wells Fargo for a recent refinance

that gave an estimated market value of \$480,000. Also included in the documentation was an MLS listing sheet for the subject. Ms. Crozier feels her valuation is excessive when compared to other comparable properties in the immediate neighborhood. The appellant pointed out that Larkspur Subdivision is bordered to the back of property by a railroad line and a power line easement.

During deliberations the Board considered all information presented by the appellant. Sales of comparable properties were considered. Jane Sparks made a motion to correct the county record by changing the square footage over the garage from 455 SF to 370 SF and removing building section G. Also included in the motion was a change to the land adjustment from A-54 to A-55. Barbara Levine seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Guifeng Jin 759933

Ms. Jin appeared before the Board to appeal the valuation of her property located at 203 New Parkside Dr., Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$332,026. The property is a .26 acre lot improved with a 2119 square foot residence. Ms. Jin purchased the property in 1999 for \$216,000. Ms. Jin feels the square footage as reported by the county is incorrect and believes her valuation is excessive when compared to neighborhood properties that have sold recently or currently listed for sale.

During deliberations the Board considered all information presented by the appellant. Sales of comparable properties were considered. Margaret Brown made a motion to remove building section D as this storage area is only accessible through a small door. Jane Sparks seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Joseph Berini 167181

Mr. Berini's attorney, Rick Prentis, appeared before the Board to represent him in appealing the valuation of his property located at 935 Matthew Ln., Rougemont, NC. The current tax value assigned to the property by Orange County is \$795,785. The property is a 12.30 acre tract improved with a 4384 square foot residence. Mr. Berini purchased the tract of land in 2007 and built the home himself. Mr. Prentis presented a market analysis completed by a local realtor with a suggested market value of \$549,900. The house is on a gravel road with a gravel driveway. Mr. Prentis pointed out that it is Mr. Berini's opinion that the valuation is excessive when compared to neighboring properties that have sold or are listed for sale. According to Mr. Prentis, Mr. Berini feels the market value is between \$550,000-\$685,000.

During deliberations the Board considered all information presented by the appellant. Sales of comparable properties were considered. Jane Sparks made a motion to change the grade from A+30 to A+15 and omit the design factor on building section A. Barbara Levine seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Doug & Patricia Kennison **573536**

Mr. and Mrs. Kennison appeared before the Board to appeal the valuation of their property located at 703 Dumont Dr., Hillsborough, NC. The current tax value assigned to the property by Orange County is \$395,378. Documentation included a form from the Orange County Health Department noting that there is not another perc site on the property. Per the owner, the 4.26 acre tract is on a steep incline and much of the land is not usable. The owner also stated that a power line easement crosses the property. Mr. Kennison believes the market value to be closer to \$295,000.

During deliberations the Board considered all information presented by the appellant. Sales of comparable properties were considered. Jane Sparks made a motion correct the county record by changing the baths from 1.5/3 to 2.5/6. The motion also included changing the grade from B+00 to B-05 and adding a land adjustment of T-20. Barbara Levine seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Albert Harris **142011**

Mr. Harris appeared before the Board to appeal the valuation of his property located at 4900 New Sharon Church Rd., Hillsborough, NC. The current tax value assigned to the property by Orange County is \$695,955. The property is a 10.09 acre tract improved with a 3853 square foot residence. Mr. Harris feels his valuation is excessive when compared to the valuations of comparable homes in his neighborhood. Mr. Harris pointed out that the county has a garage on his record card valued at \$14,846, which is actually a storage building and is used for the purpose of storing his lawn equipment. Documentation included photographs of this storage building and a barn on a neighboring property.

During deliberations the Board considered all information presented by the appellant. Sales of comparable properties were considered. Margaret Brown made a motion to change the garage to a storage building with a value of \$10,000. Barbara Levine seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Wayne Watts **457245**

Mr. Wayne Watts appeared before the Board to appeal the valuation of his property located at 800 Buttonwood Dr., Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$216,490. The appellant is aware that the valuation was adjusted downward from \$236,780 to \$216,490 during the informal appeal process, but wishes to pursue further reduction in the valuation. Documentation included an appraisal completed January 2009 with an estimated market value of \$190,000. Mr. Watts feels the valuation should be closer to the appraised value of \$190,000. The appellant pointed out that the swimming pool is 21 years old. The house was built in 1975 and has not been updated and has many items of deferred maintenance.

During deliberations the Board considered all information presented by the appellant. Sales of comparable properties were considered. Jane Sparks made a motion to change the physical depreciation on the swimming pool from 10% to 50%, to change the grade on the house from B-10 to B-15, and to add a land adjustment of A-10. Barbara Levine seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Randy Thompson **473234**

Mr. Randy Thompson appeared before the Board to appeal the valuation of his property located at 3111 Central St., Hillsborough, NC. The current tax value assigned to the property by Orange County is \$291,453. The appellant is aware that the valuation was adjusted downward from \$298,223 to \$291,453 during the informal appeal process, but wishes to pursue further reduction in the valuation. The property is a 2.40 acre parcel improved with two dwellings. Mr. Thompson feels his valuation is excessive when compared to other property valuations in the immediate area. Per the appellant, the 2.40 acre tract is landlocked and is accessed by a gravel drive and a gravel street 800' from a state maintained highway. Documentation included photographs of the improvements on the property.

During deliberations the Board considered all information presented by the appellant. Sales of comparable properties were considered. Jane Sparks made a motion to change the physical depreciation from 23% to 30% and add economic depreciation of 50% to the second building on tax card 2 of 2. The staff was also instructed to verify that the land value is in line with other land values in the area. Margaret Brown seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Jason Hawkins 471370

Mr. Hawkins chose not to appear before the Board, but asked that his documentation serve as his appeal for his property located at 2401 NC 57, Hillsborough, NC. The current tax value assigned to the property by Orange County is \$508,679. The property is a 6.09 acre parcel improved with a 3661 square foot residence. Documentation included an appraisal completed April 2009 with an estimated market value of \$403,200.

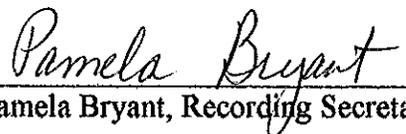
During deliberations the Board considered all information presented by the appellant. Sales of comparable properties were considered. The Board viewed the GIS map showing that the property is partially in the flood zone. Margaret Brown made a motion to add an adjustment of A-10 to the land for the flood plain, and to change the grade from A-05 to B+10. The county record should be correct by changing the area above the garage (LQ) from 470 square feet to 400. Barbara Levine seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Having heard all the appeals scheduled on this date, Jane Sparks made a motion to adjourn this meeting. Barbara Levine seconded the motion and the meeting was adjourned at 5:30 pm.



Jane Sparks, Chair



Pamela Bryant, Recording Secretary