

MINUTES
Board of Equalization and Review
August 12, 2009

Board Members Present: Jane Sparks, Chair
Barbara Levine
Reg Morgan

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 2:05 p.m. on Wednesday, August 12, 2009. Jane Sparks made a motion to approve the minutes from July 23, 2009. Barbara Levine seconded the motion and the motion carried.

Roy Roth **715539**

Mr. Roy Roth appeared before the Board to appeal the valuation of his property located at 4019 Stoneycreek Rd., Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$413,102. The appellant is aware that the valuation was adjusted downward from \$453,417 to \$413,102 during the informal appeal process, but wishes to pursue further reduction in the valuation. Mr. Roth purchased the 5.04 acre tract of land in 1986 and built the 3001± home. Documentation included an appraisal completed March 2009 with an estimated market value of \$390,000. Mr. Roth compared his property valuation with the valuation of neighboring properties that have sold in recent months. The appellant feels that his valuation is excessive and should be closer to the appraised value. Mr. Roth particularly feels that his land value is out of line with neighboring properties.

During deliberations the Board considered all information presented by the appellant. The appraisal and sales of comparable properties were considered. Reg Morgan made a motion that no change be made to the valuation. Barbara Levine seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Peter Langan **434759**

Mr. Langan appeared before the Board to appeal the valuation of his property located at 2010 Alexander Stewart Dr., Hillsborough, NC. The current tax value assigned to the property by Orange County is \$133,817. The property is a .38 acre lot improved with an

1104 square foot residence. The appellant is aware that the valuation was adjusted downward from \$140,025 to \$133,877 during the informal appeal process, but wishes to pursue further reduction in the valuation. Mr. Langan believes his tax valuation to be excessive when compared to properties that have sold in his immediate area. The appellant also pointed out that there is a railroad at the rear of his property, which he feels negatively affects his property value.

During deliberations the Board considered all information presented by the appellant. Sales of comparable properties were considered. Barbara Levine made a motion that no change be made to the valuation. Reg Morgan seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Michael & Anna Kuhn **715472**

Mr. and Mrs. Kuhn appeared before the Board to appeal the valuation of their property located at 1801 Borland Rd., Hillsborough, NC. The current tax value assigned to the property by Orange County is \$91,543. The property is a 1.16 acre parcel improved with a 1116 square foot residence. The appellant is aware that the valuation was adjusted downward from \$91,691 to \$91,543 during the informal appeal process, but wishes to pursue further reduction in the valuation. Mr. Kuhn pointed out to the Board that the actual square footage is 948. Building section B, which the county has listed as living area, is not heated or cooled and per Mr. Kuhn is actually an enclosed porch. The appellant feels his valuation is excessive when compared to neighboring property valuations.

During deliberations the Board considered all information presented by the appellant. Sales of comparable properties were considered. Jane Sparks made a motion to change building section B from AA to GP and remove the forced air. Barbara Levine seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Richard Fitzpatrick **471210**

Mr. Richard Fitzpatrick appeared before the Board to appeal the valuation of his property located at 1441 Starmont Dr., Hillsborough, NC. The current tax value assigned to the property by Orange County is \$370,169. The property is a .57 acre parcel improved with a 2696 square foot residence. The appellant is aware that the valuation was adjusted downward from \$376,636 to \$370,169 during the informal appeal process, but wishes to pursue further reduction in the valuation. The appellant purchased the home in 2007 for \$324,000. Mr. Fitzpatrick believes his value is excessive when compared to other homes in the neighborhood. Documentation included a letter from the builder of the

development, which stated that his house would probably list for \$344,315 if it were purchased today given the current market conditions. Also included in the documentation were two letters from local realtors, one giving a market value of \$345,000 and the other giving a range of \$324,000-\$336,000. Mr. Fitzpatrick also pointed out a discrepancy in the square footage of 2696 from the county website and the square footage from the builder's plans of 2503.

During deliberations the Board considered all information presented by the appellant. Sales of comparable properties were considered. Reg Morgan made a motion to send a staff appraiser to re-measure the house and make appropriate changes based upon findings. This property will not need to come before the Board again for further review. Barbara Levine seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Gizaw Teffera **703592**

Mr. Teffera appeared before the Board to appeal the valuation of his property located at 210 Purefoy Rd., Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$587,550. The property is a 1.794 acre tract improved with two rental houses. The first house is 2370 square feet and has two units whose tenants share the electrical bill in addition to rent. The second building is a 3000 square foot rental unit, which is divided into six studio apartments. Mr. Teffera pointed out that the property has a lot of problems with water drainage because of the steep grade of the lot. He feels this factor negatively impacts his property value.

During deliberations the Board considered all information presented by the appellant. Sales of comparable properties were considered. Reg Morgan made a motion to correct county record by changing the occupancy on the first property from 1 to 2. The motion also included increasing the physical depreciation on both rental units from 32% to 35% and to also add an economic depreciation on both rental units of 15%. Barbara Levine seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Richard Snover **737833**

Mr. Richard Snover appeared before the Board to appeal the valuation of his property located at 1002 Brace Ln., Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$345,051. The property is a 0.93 acre lot improved with a 2096 square foot residence and a workshop of 468 square feet built at the rear of the property in 2001. The appellant feels his valuation is excessive when compared to neighboring properties that have sold. Mr. Snover's main complaint was that the

valuation of his detached workshop is excessive. He paid \$25,000 for materials and built the building himself. He believes the value should be closer to \$30,000.

During deliberations the Board considered all information presented by the appellant. Sales of comparable properties were considered. Reg Morgan made a motion to add 30% economic depreciation to the workshop. Barbara Levine seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Wen Gong **710275**

Mr. Wen Gong appeared before the Board to appeal the valuation of his property located at 703 Dumont Dr., Hillsborough, NC. The current tax value assigned to the property by Orange County is \$581,517. The appellant is aware that the valuation was adjusted upward from \$565,444 to \$581,517 during the informal appeal process due to the discovery of finished basement area, and wishes to pursue reduction in the latest valuation. Mr. Gong purchased the property in 2006 for \$586,500. Mr. Gong feels the value is excessive due to the fact that the house was built in 1970 and there have been no major upgrade since that time. The appellant feels there is a disparity between his valuation and that of neighboring properties and feels his valuation should be approximately \$545,000. The appellant pointed out that there has been a 70% increase in his property value since the 2005 valuation. Documentation included a spreadsheet of sold properties in the Chapel Hill area.

During deliberations the Board considered all information presented by the appellant. Sales of comparable properties were considered. 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

Cynthia McLaren **701695**

Ms. Cynthia McLaren appeared before the Board to appeal the valuation of her property located at 106 Ashe St., Carrboro, NC. The current tax value assigned to the property by Orange County is \$332,944. The appellant is aware that the valuation was adjusted downward from \$358,066 to \$332,944 during the informal appeal process, but wishes to pursue further reduction in the valuation. Ms. McLaren purchased the property in 2004 for \$215,000. The house was built in 1925 with additions being made by the appellant in 2005 & 2007. Documentation included an appraisal completed December 2008 with an estimated market value of \$328,000. Ms. McLaren feels there is a disparity between her valuation and that of neighboring properties and asked the Board to consider reducing the valuation to the appraised value of \$328,000.

During deliberations the Board considered all information presented by the appellant. Sales of comparable properties were considered. 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

Doug & Chartie Parrish **742158**

Mr. and Mrs. Parrish appeared before the Board to appeal the valuation of their property located at 743 S. Merritt Mill Rd., Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$210,580. Documentation included photographs showing damage to exterior and interior walls as well as damage to the roof of the house. Per the owner, this damage was caused by the blasting and soil compaction during the construction of Manly Estate, a new community adjacent to his home. Mr. Parrish feels the damages to his home, caused by this construction process, has negatively impacted the valuation of his property.

During deliberations the Board considered all information presented by the appellant. Jane Sparks made a motion to send a staff appraiser to do a site visit to determine the extent of damage, as well as check the physical and economic depreciation for accuracy. This property should come before the Board for final deliberation after the staff appraiser has done the site visit. Reg Morgan seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Doug & Chartie Parrish **701261**

Mr. and Mrs. Parrish appeared before the Board to appeal the valuation of their property located at 118 Cole Street, Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$113,490. Mr. Parrish purchased the property from Theodore Parrish for \$50,000 in 2008. This residence is currently under renovation and was being renovated on January 1, 2009. Documentation included photographs showing drug deals in the neighborhood as well as photographs of homes in the neighborhood that are known drug houses. Mr. Parrish submitted several police reports of violent activity in the neighborhood.

During deliberations the Board considered all information presented by the appellant. Jane Sparks made a motion to send a staff appraiser to do a site visit to view the renovation process and determine where the process was on January 1, 2009 in order to make an accurate determination of value. This property should come before the Board for final deliberation after the staff appraiser has done the site visit. Reg Morgan seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Candise Pope Griffin (Represented by Tom & Sue Pope) 269109

Tom and Sue Pope appeared before the Board representing Ms. Candise Griffin to appeal the valuation of a 10.51 acre unimproved tract of land located on Efland Cedar Grove Road. The current tax value assigned to the property by Orange County is \$73,255. Mr. Pope feels the valuation is excessive and presented as documentation a flyer from a real estate auction of several pieces of property on McCullough Road, about one mile from Ms. Griffin's property.

During deliberations the Board considered all information presented by the appellant. Sales of comparable properties were considered. Jane Sparks recused herself from voting because the Popes are acquaintances. Barbara Levine made a motion that no change be made to the valuation. Reg Morgan seconded the motion and the motion carried.

Ayes: 2
Noes: 0
Abstained: 1

Anthony Lindsey 765622

Mr. Lindsay appeared before the Board to appeal the valuation of his property located at 408 Simerville Rd., Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$811,729. Mr. Lindsey purchased the property in 2003 for \$627,500. Per Mr. Lindsey the square footage per a 2003 appraisal was 3546 square feet and less per the actual plans. Mr. Lindsay feels his valuation is excessive when compared to properties that have sold in his neighborhood over the past six months. The appellant does not believe his home is of good quality construction.

During deliberations the Board considered all information presented by the appellant. Sales of comparable properties were considered. Jane Sparks made a motion to send a staff appraiser to re-measure the house and view the quality of construction. After inspection this property should be returned to the Board for a final decision. Barbara Levine seconded the motion and the motion carried.

Ayes: 3
Noes: 0

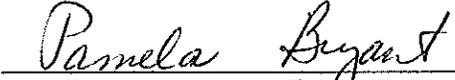
Matthew Davis 770002
David Leder 769114

Mr. Matthew Davis chose not appear before the Board, but asked that his documentation serve as his appeal. Due to time constraints, his appeal will be considered on August 13, 2009 at 2:00 p.m.

Mr. David Leder has reschedule his appeal and will be considered at a later time.

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 6:00 pm.


Jane Sparks, Chair


Pamela Bryant, Recording Secretary