

MINUTES
Board of Equalization and Review
August 13, 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 2:00 p.m. on Thursday, August 13, 2009.

Matthew & Mandria Davis **770002**

Mr. and Mrs. Davis chose not to appear before the Board to appeal the value of their property located at 506 Rockgarden Rd., Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$573,583. Mr. Davis purchased the property in 2005 for \$511,500. Mr. and Mrs. Davis asked in their documentation that the Board reconsider the valuation due to sales of properties in their neighborhood.

During deliberations the Board considered all information presented by the appellant. 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

James & Evelyn Stallings **733049**

Mr. and Mrs. Stallings appeared before the Board to appeal the valuation of their property located at 112 Creekview Cr., Carrboro, NC. The current tax value assigned to the property by Orange County is \$248,953. The property is an 11,092 square foot lot improved with an 1109 square foot residence. Mr. and Mrs. Stallings purchased the property in the Spring Valley Subdivision in 1999 for \$138,000. Per the appellants, their home is the smallest home in the subdivision and has two bedrooms. Five properties, including the Stallings, share an open space cul-de-sac type area for access to their driveway. The Stallings feel the valuation is excessive when compared to the valuations placed on neighboring properties.

During deliberations the Board considered all information presented by the appellants. 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

Samy Gharbo 372484

Mr. Samy Gharbo appeared before the Board to appeal the valuation of his property located at 515 Benwich Ln, Efland, NC. The current tax value assigned to the property by Orange County is \$279,437. The property is a .50 acre parcel improved with a 1,850 square foot residence. Mr. Gharbo feels his valuation is excessive when compared to homes in the neighborhood that have recently sold or currently listed for sale. The appellant pointed out that building section E on county records is a small stairway leading off the deck and feels the assessed value of \$1625 is too high for this small area.

During deliberations the Board considered all information presented by the appellant. Sales of comparable properties were considered. Jane Sparks made a motion to delete building section E from the county record with no further change to the valuation. Barbara Levine seconded the motion and the motion carried.

Ayes: 3
Noes: 0

David & Robin Henry 728737 & 760134

Mr. and Mrs. Henry appeared before the Board to appeal the valuation of their property located at 105 Glenmore Rd., Chapel Hill, NC. The current tax value assigned to Tract 728737 by Orange County is \$347,652. Tract 728737 is a 1.30 acre parcel improved with a 2464 square foot residence. The current tax value assigned to Tract 760134 is \$21,011. Tract 760134 is a lot that is used solely as a driveway leading to the owner's residence.

The house was built in 1982 and in recent years the surrounding land was sold for the Parkside Subdivision. This subdivision is built around the existing home. Per the appellants, their house is a much older home and is not the same quality of the newer homes in the Parkside Subdivision.

During deliberations the Board considered all information presented by the appellant. Sales of comparable properties were considered. Reg Morgan made a motion to change the base rate for the land on both Tract 728737 and Tract 760134 to \$110,000. The land adjustment of A-50 should be changed to A-85 on Tract 760134 based on the fact that the lot is not part of the subdivision and is not buildable. Barbara Levine seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Judith Weseman **703246**

Ms. Judith Weseman appeared before the Board to appeal the valuation of her property located at 104 Cedar St., Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$505,872. Ms. Weseman is aware that the property value was adjusted upward from \$501,074 to \$505,872 during the informal appeal process. The appellant purchased the property in 2005 for \$273,000 and per the appellant, the house was in very poor condition. According to Ms. Weseman she spent \$120,000 adding an addition, updating the wiring, plumbing, and removing an old oil storage tank and old retaining wall. Documentation included an appraisal completed January 2009 with an estimated market value of \$453,000. Ms. Weseman feels her valuation is excessive when compared to other properties that have sold in her neighborhood.

During deliberations the Board considered all information presented by the appellant. The appraisal and 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

William & Mary Keane **748128**

Mr. and Mrs. Keane appeared before the Board to appeal the valuation of their property located in the Cates Farm Subdivision at 109 Buck Taylor Trail, Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$380,454. The property is an 18,070 square foot lot improved with a 2296 square foot residence. Mr. Keane feels his value is excessive when compared to current listings and properties that have sold in his neighborhood. Mr. Keane requested a copy of his 2005 and 2009 tax cards. Staff supplied Mr. Keane with a copy of the 2009 tax card and will mail him a copy of the 2005 tax card.

During deliberations the Board considered all information presented by the appellant. 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

James Briley **704684**

Mr. James Briley appeared before the Board to appeal the valuation of his property located at 55 Oakwood Dr., Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$458,910. The appellant is aware that the valuation was adjusted downward from \$511,060 to \$458,910 during the informal appeal process, but wishes to pursue further reduction in the valuation. Mr. Briley purchased the property in 2007 for \$313,000 and increased his heated square footage with an addition in 2007. Documentation included an appraisal completed January 2009 with an estimated market value of \$449,000. Per Mr. Briley, the square footage from his appraisal is 100-200 square feet less than county records indicate. Mr. Briley feels his valuation is excessive when compared to current listings and homes that have sold in his neighborhood.

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 to change the physical depreciation on the house from 19% to 25% and also to change the grade from A+10 to A+05. Jane Sparks seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Bobby McCulloch **252487**

Mr. Bobby McCulloch chose not to appear before the Board to appeal the valuation of his property located on the south side of SR 1508, Cedar Grove, NC, but asked that his documentation serve as his appeal. The current tax value assigned to the property by Orange County is \$244,050. The property is an unimproved 60.83 acre tract that is participating in the county land use program. The use value that the tax is actually based upon is \$13,213.55. Per the documentation, this property has no road frontage and has been on the market for several years for \$189,000.

During deliberations the Board considered all information presented by the appellant. 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

Cory Dunnick & Ross Goldstein **764110**

The appellants chose not to appear before the Board to appeal the valuation of a 20,716 square foot unimproved lot located at 1112 Pinehurst Dr., Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$608,186. The appellants purchased the property in 2001 for \$290,000. Mr. Dunnick and Mr. Goldstein feel their

property value is excessive when compared to valuations of properties in their neighborhood. Documentation included photographs of properties along with their assessed values.

During deliberations the Board considered all information presented by the appellant. Jane Sparks made a motion that no change be made to the valuation. Reg Morgan seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Andrew Chakeres 757141
William McMann 269451

The appellants listed above failed to appear before the Board. Since the appellants presented no evidence, Jane Sparks made a motion that no change be made to the value at this time. Should these property owners request to reschedule, prior to Board adjournment, their cases can be reconsidered at that time. Reg Morgan seconded the motion and the motion carried

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 4:45 pm.


Jane Sparks, Chair


Pamela Bryant, Recording Secretary