

MINUTES
Board of Equalization and Review
August 19, 2009

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

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

Ms. Sparks called the meeting to order at 2:05 p.m. on Wednesday, August 19, 2009.

Laura May Fleck 743021

Ms. Laura May Fleck appeared before the Board to appeal the value of her property located at 2024 Link Rd., Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$95,874. The property is an unimproved 40,252 square foot lot. Per Ms. Fleck, the lot has no city water and sewer available and cannot be subdivided and shares a driveway with an adjacent lot. Ms. Fleck feels these factors negatively impact the market value of her property.

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

Michael & Kathy Balzarano 337002

Mr. and Mrs. Balzarano appeared before the Board to appeal the valuation of their property located at 3008 Rosena Ct., Hillsborough, NC. The current tax value assigned to the property by Orange County is \$428,561. Mr. and Mrs. Balzarano purchased the property in 2008 for \$394,500. Documentation included an appraisal completed March 2009 with an estimated market value of \$415,000. The property is a 1.61 acre parcel improved with a 3461 square foot residence. Mr. and Mrs. Balzarano feel the price of \$394,000 which they paid for the property in July of 2008 is the best indication of value. Per the appellants, they had applied to refinance early 2009 and the bank only assessed the house at \$400,000. Mr. Balzarano also stated that the rear section of the lot is unbuildable and slopes downward to the rear of the property where water drains.

During deliberations the Board considered the appraisal and all information presented by the appellants. The appraisal and sales of comparable properties were considered. Jane Sparks made a motion to change the grade from A-10 to B+15. Barbara Levine seconded the motion and the motion carried.

Ayes: 3

Noes: 0

William & Deborah Kodros 564192

Mr. and Mrs. Kodros appeared before the Board to appeal the valuation of their property located in the Fox Hill Farm Subdivision at 1628 Highbranch Way, Hillsborough, NC. The current tax value assigned to the property by Orange County is \$520,322. The property is a 2.38 acre parcel of land improved with a 3336 square foot residence. Mr. and Mrs. Kodros purchased the property in 2002 for \$341,000. Documentation included an appraisal completed September 2008 with an estimated market value of \$460,000. Mr. Kodros feels his valuation is excessive when compared to the valuations of properties in this neighborhood that are currently listed for sale or have sold in recent months.

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 correct county record by adding a patio that had previously not been included on the County record and correct the number of baths and fixtures from 2.5/11 to 2.5/08. Also included in the motion was changing the grade from A+05 to A+00. Barbara Levine seconded the motion and the motion carried.

Ayes: 3

Noes: 0

Linda Mews 741086

Ms. Linda Mews appeared before the Board to appeal the valuation of her rental property at 207 Scarlett Dr., Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$131,229. The property is a 12,576 square foot lot improved with an 816 square foot residence. Mrs. Mews also owns the adjoining lot to the rear of this property. The septic system for Tract 741086 runs across this adjoining lot. According to the appellant, OWASA considers the septic system illegal since it encroaches on the adjoining lot, and it would have to be moved should she sell either property, unless she sold the two lots together. Ms. Mews pointed out that the shape of the lot is unconventional and the setbacks present a problem for any additions to the house. Documentation included several photographs showing settlement problems with the house and an area at one end of the house that has been dug out for drainage purposes. Ms. Mews feels these factors negatively affect the market value of her home and feels her valuation is excessive due to these factors.

During deliberations the Board considered all information presented by the appellant. Sales of comparable properties were considered. Jane Sparks made a motion to correct county records by changing the Heat/AC from 7 to 4 AC for the heat pump, and changing the rooms from 5 to 4. Also included in the motion was changing the physical depreciation from 33% to 45%. Reg Morgan seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Glenda Hargraves 734175

Mr. Theodore Parrish appeared before the Board to appeal the valuation of this property located at 123 Cole St., Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$224,575. The property is a 1932 square foot duplex unit, each side renting for \$620 per month. Per Mr. Parrish, this area is an unsafe area due to the use and distribution of drugs, prostitution and related criminal behavior. Mr. Parrish feels these factors negatively impact the property value and therefore, feels the valuation is excessive

During deliberations the Board considered all information presented by the appellant. Reg Morgan made a motion that an economic depreciation of 15% be added to the duplex. Barbara Levine seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Theodore Parrish 733412

Mr. Theodore Parrish appeared before the Board to appeal the valuation of his property located at 119 Cole Street, Units A & B, Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$244,754. The property is a 2491 square foot duplex, each side renting for \$550 per month. Per Mr. Parrish, this area is an unsafe area due to the use and distribution of drugs, prostitution and related criminal behavior. Mr. Parrish feels these factors negatively impact the property value and therefore, feels the valuation is excessive

During deliberations the Board considered all information presented by the appellant. Reg Morgan made a motion to correct county record by changing the occupancy from 1 to 2 for a duplex unit, and adding an economic depreciation of 15% to the building. Barbara Levine seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Darron Parrish 733414

Mr. Theodore Parrish appeared before the Board to appeal the valuation of this property located at 119 Cole Street, Units C & D, Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$220,794. The property is a 1879 square foot duplex. Unit C is a Section 8 rental. Unit D is currently vacant. Per Mr. Parrish, this area is an unsafe area due to the use and distribution of drugs, prostitution and related criminal behavior. Mr. Parrish feels these factors negatively impact the property value and therefore, feels the valuation is excessive

During deliberations the Board considered all information presented by the appellant. Reg Morgan made a motion to add an economic depreciation of 15% to the building. Barbara Levine seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Theodore Parrish 705619

Mr. Theodore Parrish appeared before the Board to appeal the valuation of his property located at 105 Johnson St., Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$160,368. The property is a 1590 square foot duplex. Unit A is currently rented for \$500 per month. Unit B normally rents for \$500 per month but is currently vacant. Per Mr. Parrish, this area is an unsafe area due to the use and distribution of drugs, prostitution and related criminal behavior. Mr. Parrish feels these factors negatively impact the property value and therefore, feels the valuation is excessive

During deliberations the Board considered all information presented by the appellant. Reg Morgan made a motion to add an economic depreciation of 15% to the building. Barbara Levine seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Theodore Parrish 702612

Mr. Theodore Parrish appeared before the Board to appeal the valuation of his property located at 5900 Running Green Rd., Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$367,947. Mr. Parris purchased the property in 2002 for \$131,000. The property is a 13.1 acre tract improved with a 1623 square foot residence. According to Mr. Parrish, he rents the property for \$913 to a Section 8 participant. Per the appellant, the property is difficult to rent because it is not in the Chapel Hill-Carrboro School District and has no convenient public transportation. The house is at the end of a long driveway with steep terrain that causes access problems in

winter. Mr. Parrish feels these factors negatively affect the market value of the property and that the valuation is excessive.

During deliberations the Board considered all information presented by the appellant. Reg Morgan made a motion to change the land adjustment from A-05 to A-15. Barbara Levine seconded the motion and the motion carried.

Ayes: 3

Noes: 0

Theodore Parrish 739872

Mr. Theodore Parrish appeared before the Board to appeal the valuation of his property located at 5901 Running Green Rd., Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$181,195. The property is a 2.10 acre parcel improved with a 1388 square foot residence. According to Mr. Parrish, he rents the property for \$700. Per the appellant, the property is difficult to rent because it is not in the Chapel Hill-Carrboro School District and has no convenient public transportation. The lot has steep terrain that makes maintenance of the driveway difficult. Mr. Parrish feels these factors negatively affect the market value of the property and that the valuation is excessive.

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

Theodore Parrish 744411

Mr. Theodore Parrish appeared before the Board to appeal the valuation of his primary residence located at 741 S. Merritt Mill Rd., Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$236,196. The property is a 15,750 square foot lot improved with a 1974 square foot residence. According to Mr. Parrish, this community is an unsafe area due to the use and distribution of drugs, drive-by shootings, and related criminal behavior. Mr. Parrish feels these factors negatively affect the market value of the property and that the valuation is excessive.

During deliberations the Board considered all information presented by the appellant. Reg Morgan made a motion to change the grade from B+05 to B-05 and change the physical depreciation from 29% to 35%. Barbara Levine seconded the motion and the motion carried.

Ayes: 3

Noes: 0

William McClymont 555512

Mr. William McClymont appeared before the Board to appeal the valuation of his property located at 417 Grand Oak Dr., Hillsborough, NC. The current tax value assigned to the property by Orange County is \$579,465. Mr. McClymont purchased the property in 2006 for \$575,000. The property is a 8.419 acre tract of land improved with a 3826 square foot residence. Documentation included an appraisal dated January 2009 with an estimated market value of \$500,000. Per Mr. McClymont, the land cannot be subdivided because there is only one perk site. The appellant believes the valuation to be excessive based on this factor and the appraised value.

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

Edgar Parsons 704314

Mr. Edgar Parsons appeared before the Board to appeal the valuation of his property located at 1913 S. Lakeshore Dr., Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$729,085. The January 1, 2009 valuation was \$999,486. The Assessor informed Mr. Parsons that an adjustment had been made to his valuation, and based on a field review by a staff appraiser the current valuation would be \$729,085 if approved by the Board. Mr. Parsons requested to continue his appeal before the Board. Mr. Parsons believes his market value to be between \$600,000 and \$619,000. Per Mr. Parsons, his home would be torn down if it were sold. His home is the oldest home on Lakeshore Drive and has not been remodeled since it was built in 1960 in order to keep taxes low and avoid costs related to remodeling.

During deliberations the Board considered all information presented by the appellant. Reg Morgan made a motion to approve the recommended valuation of \$729,085. Barbara Levine seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Jane Gaede 171867

Ms. Jane Gaede appeared before the Board to appeal the valuation of her property located along Hoyt Dr., Cedar Grove, NC. The current tax value assigned to the property by Orange County is \$221,332. The property is a wooded unimproved 40.06 acre tract with no paved road frontage. Ms. Gaede purchased the property in 2008 for \$450,000. The

appellant feels the tax valuation is excessive and out of line with other properties she owns in the same area.

During deliberations the Board considered the 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

William McMann 269451

Mr. William McMann appeared before the Board to appeal the valuation of his property located at 7012 Efland Cedar Grove Rd., Cedar Grove, NC. The current tax value assigned to the property by Orange County is \$222,814. The property is a 3.35 acre tract improved with a 2178 square foot residence. Mr. McMann is aware that the property value was adjusted downward from \$292,480 to \$222,814 during the informal appeals process, but wishes to pursue further reduction in the valuation. Mr. McMann is particularly disputing the land value, which he feels is most excessive and received no adjustment during the informal appeal process.

During deliberations the Board considered the all information presented by the appellant. Sales of comparable properties were considered. Jane Sparks recused herself as Mr. McMann is an acquaintance. Reg Morgan made a motion that no change be made to the valuation. Barbara Levine seconded the motion and the motion carried.

Ayes: 2
Noes: 0
Abstained: 1

Ray Stanley, Jr. 420577

Mr. Ray Stanley, Jr. appeared before the Board to appeal the valuation of his property located at 204 Oakdale Dr., Hillsborough, NC. The current tax value assigned to the property by Orange County is \$211,915. Mr. Stanley is aware that the property value was adjusted downward from \$216,548 to \$211,915 during the informal appeals process, but wishes to pursue further reduction in the valuation. The property is a 1.0 acre parcel improved with a 2045 square foot residence. Mr. Stanley was accompanied by his appraiser, Scott Dorsett. Mr. Dorsett completed a CMA March 2009 with an estimated market value of between \$180,000 and \$185,000. Documentation included sales of comparable properties and photographs of the subject property. Mr. Stanley feels the valuation is excessive due to the fact that the house was built in 1978 and is outdated.

During deliberations the Board considered all information presented by the appellant. The market analysis and sales of comparable properties were considered. Reg Morgan

made a motion to change the grade from B+00 to B-05 and change the physical depreciation from 26% to 35%. Barbara Levine seconded the motion and the motion carried.

Ayes: 3
Noes: 0

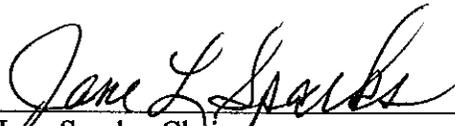
Frances Stephens 471812

Ms. Frances Stephens appeared before the Board to appeal the valuation of her condominium located in Braddock Park at 703 Bartlett Cr., Hillsborough, NC. The current tax value assigned to the property by Orange County is \$227,020. Mrs. Stephens feels her valuation is excessive when compared with sold properties in the condominium complex. The appellant also stated that actual square footage of her condominium is 1824 rather than 2031 as recorded on the county record.

During deliberations the Board considered all information presented by the appellant. Sales of comparable properties were considered. It appeared to Orange County staff that the square footage may be incorrect. Barbara Levine made a motion for the staff to review the square footage and make corrections as need. This property will not need to be reviewed by the Board at a later time. Jane Sparks 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