

MINUTES
Board of Equalization & Review
December 17, 2009

Board Members Present: Jane Sparks, Chair
Barbara Levine
Reg Morgan (arrived at 2:00)

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

Jane Sparks, chair, brought the meeting to order at 1:05. Ms. Sparks made a motion to approve the minutes for October 27, 28 & 29. Barbara Levine seconded the motion and the motion carried.

Bet Pou McClamroch 713780

The owner was not present but asked that the documentation previously supplied be reviewed and considered by the Board as a basis for value reduction. The area is used as a parking lot. The owner supplied a FEMA flood insurance rate map showing that part of the parking lot area is located in the flood plain.

During deliberations the Board considered all information presented by the appellant. Valuations of other properties in the area, topography maps and sales were considered. After deliberations Jane Sparks made a motion that no change be made to the valuation. Barbara Levine seconded the motion and the motion carried.

Ayes: 2
Noes: 0

Bet Pou McClamroch 706446

The owner was not present but asked that the documentation previously supplied be reviewed and considered by the Board as a basis for value reduction. The 4.26 acres is improved with a 2706 square foot commercial building. The owner supplied a FEMA flood insurance rate map showing that part of the tract is located in the flood plain.

During deliberations the Board considered all information presented by the appellant. Valuations of other properties in the area, topography maps, and sales were considered. After deliberations Jane Sparks made a motion that no change be made to the valuation. Barbara Levine seconded the motion and the motion carried.

Ayes: 2
Noes: 0

Bet Pou McClamroch 710140

The owner was not present but asked that the documentation previously supplied be reviewed and considered by the Board as a basis for value reduction. The subject is a 3.14 acre unimproved lot. The owner supplied a FEMA flood insurance rate map showing that part of the tract is located in the flood plain.

During deliberations the Board considered all information presented by the appellant. Valuations of other properties in the area, topography maps, and sales were considered. After deliberations Jane Sparks made a motion that no change be made to the valuation. Barbara Levine seconded the motion and the motion carried.

Ayes: 2
Noes: 0

Starpoint Group Partnership 706453

The owner was not present but asked that the documentation previously supplied be reviewed and considered by the Board as a basis for value reduction. The 50,055 square foot lot is improved with a 1788 square foot commercial building. The owner felt the valuation was excessive..

During deliberations the Board considered all information presented by the appellant. The Board did not feel the owner had provided sufficient information to warrant a change in the valuation. Barbara Levine made a motion that no change be made to the valuation. Jane Sparks seconded the motion and the motion carried.

Ayes: 2
Noes: 0

Starpoint Group Partnership 767517

The owner was not present but asked that the documentation previously supplied be reviewed and considered by the Board as a basis for value reduction. The .23 acre lot is improved with a 1488 square foot residence that has been converted to office. The owner felt the valuation was excessive..

During deliberations the Board considered all information presented by the appellant. The Board did not feel the owner had provided sufficient information to warrant a change in the valuation. Barbara Levine made a motion that no change be made to the valuation. Jane Sparks seconded the motion and the motion carried.

Ayes: 2

Noes: 0

Joe & Betsy Hackney 720863

Mr. and Mrs. Hackney were not present but asked that the documentation previously supplied be reviewed and considered by the Board as a basis for value reduction. The property is a 6.271 acre tract improved with a 2758 square foot residence. The owner felt the valuation was excessive.

During deliberations the Board considered all information presented by the appellant. The Board did not feel the owner had provided sufficient information to warrant a change in 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: 2

Noes: 0

Joe & Betsy Hackney 740435

Mr. and Mrs. Hackney were not present but asked that the documentation previously supplied be reviewed and considered by the Board as a basis for value reduction. The property is a 4.31 acre unimproved tract. The owner felt the valuation was excessive.

During deliberations the Board considered all information presented by the appellant. The Board did not feel the owner had provided sufficient information to warrant a change in 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: 2

Noes: 0

Joe & Betsy Hackney 720864

Mr. and Mrs. Hackney were not present but asked that the documentation previously supplied be reviewed and considered by the Board as a basis for value reduction. The property is a 4.405 acre unimproved tract. The owner felt the valuation was excessive.

During deliberations the Board considered all information presented by the appellant. The Board did not feel the owner had provided sufficient information to warrant a change in 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: 2
Noes: 0

Silk Hope Investors 705132

The owners were not present but asked that the documentation previously supplied be reviewed and considered by the Board as a basis for value reduction. The property is a 3014 square foot lot improved with a 651 square foot commercial building. The owner felt the valuation was excessive.

During deliberations the Board considered all information presented by the appellant. The Board did not feel the owner had provided sufficient information to warrant a change in 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: 2
Noes: 0

**Natchez Ventures LLC 773628, 773585, 773584, 773577, 773576, 773574,
773568, 773618, 773619, 773629, 773630, 773631, 773575**

Orange County staff recommended that a land adjustment of A-10 be applied to the tracts listed above owned by Natchez Ventures LLC until they are improved.

Jane Sparks motioned to accept the recommendation made by Orange County staff. Barbara Levine seconded the motion and the motion carried.

Ayes: 2
Noes: 0

Wilbur & Nancy Lewis 730982

Mr. and Mrs. Nancy Lewis previously appeared before the Board to appeal their valuation. At that time the Board tabled any decision in order to give Orange County staff time to review the property and make a recommendation. Based upon review Orange County staff recommends that the property valuation be adjusted to \$977,389. Jane Sparks made a motion to accept the recommended valuation of \$977,389. Barbara Levine seconded the motion and the motion carried.

Ayes: 2

Noes: 0

Pamela Briggs 400069

Ms. Pamela Briggs previously appeared before the Board to appeal her valuation. At that time the Board tabled any decision in order to give Orange County staff time to complete a field review of the property and make adjustments as needed. Based upon review Orange County staff recommends that the property valuation be adjusted to \$195,800.

Jane Sparks made a motion to accept the recommended valuation of \$195,800. Barbara Levine seconded the motion and the motion carried.

Ayes: 2

Noes: 0

Pamela Briggs 470022

Ms. Pamela Briggs previously appeared before the Board to appeal her valuation. At that time the Board tabled any decision in order to give Orange County staff time to complete a field review of the property and make adjustments as needed. Based upon review Orange County staff recommends that the property valuation be adjusted to \$171,563.

Jane Sparks made a motion to accept the recommended valuation of \$171,563. Barbara Levine seconded the motion and the motion carried.

Ayes: 2

Noes: 0

Pamela Briggs 448695

Ms. Pamela Briggs previously appeared before the Board to appeal her valuation. At that time the Board tabled any decision in order to give Orange County staff time to complete a field review of the property and make adjustments as needed. Based upon review Orange County staff recommends that the property valuation be adjusted to \$202,672.

Jane Sparks made a motion to accept the recommended valuation of \$202,672. Barbara Levine seconded the motion and the motion carried.

Ayes: 2

Noes: 0

Frances Stephens 471812

The owner previously appeared before the Board to appeal her valuation. At that time the Board tabled any decision in order to give Orange County staff time to complete a field review of the property and make adjustments as needed. Based upon review Orange County staff recommends that the property valuation be adjusted to \$202,672.

Jane Sparks made a motion to accept the recommended valuation of \$202,672. Barbara Levine seconded the motion and the motion carried.

Ayes: 2

Noes: 0

Harold Johnson 734376

Mr. Johnson was not present but asked that the documentation previously supplied be reviewed and considered by the Board as a basis for value reduction. The 2.14 acre parcel is improved with an 1145 square foot residence and a 1440 square foot doublewide. The owner felt the valuation was excessive.

During deliberations the Board considered all information presented by the appellant. The Board did not feel the owner had provided sufficient information to warrant a change in the valuation. Barbara Levine made a motion that no change be made to the valuation. Jane Sparks seconded the motion and the motion carried.

Ayes: 2

Noes: 0

Shirley Clayton 734376

Ms. Shirley Clayton was not present but asked that the documentation previously supplied be reviewed and considered by the Board as a basis for value reduction. The property is a 37,939 square foot lot improved with a 2964 square foot residence. Orange County staff has done a field review of this property and recommends the valuation be changed to approximately \$706,000.

Barbara Levine made a motion to accept the staff's recommended value of approximately \$706,000. Jane Sparks seconded the motion and the motion carried.

Ayes: 2
Noes: 0

Sherry Fontaine 753341

The owner previously appeared before the Board to appeal her valuation. At that time the Board tabled any decision in order to give Orange County staff time to complete a field review of the property and make adjustments as needed. Based upon review Orange County staff recommends that no change be made to the valuation.

Jane Sparks made a motion to accept the recommendation by the staff that no change be made to the valuation. Barbara Levine seconded the motion and the motion carried.

Ayes: 2
Noes: 0

Ting-Kuo Shieh 731278

The owner chose not to appear before the Board, but requested that an appraiser complete a field review of his property. Orange County staff completed a field review of this property and recommends that no change be made to the valuation.

Jane Sparks made a motion to accept the recommendation by the staff that no change be made to the valuation. Barbara Levine seconded the motion and the motion carried.

Ayes: 2
Noes: 0

Gregory Perentis 753807

Mr. Gregory Perentis was not present but asked that the documentation previously supplied be reviewed and considered by the Board as a basis for value reduction. Mr. Perentis purchased the property for \$650,000 in August 2009 while it was in foreclosure. The property is a 1.29 acre parcel improved with a 4613 square foot residence. Orange County staff completed a field review of this property and recommends the valuation be changed to \$818,030.

Barbara Levine made a motion to accept the staff's recommended value of \$818,030. Jane Sparks seconded the motion and the motion carried.

Ayes: 2
Noes: 0

Trudy Pendergraft 743104

Ms. Trudy Pendergraft did not appear before the Board but asked that her documentation serve as her appeal. After review Orange County staff recommends that the property valuation be adjusted to \$424,885.

Jane Sparks made a motion to accept the recommended valuation of \$424,885. Barbara Levine seconded the motion and the motion carried.

Ayes: 2
Noes: 0

Trudy Pendergraft 701075

Ms. Trudy Pendergraft did not appear before the Board but asked that her documentation serve as her appeal. After review Orange County staff recommends that the property valuation be adjusted to \$292,643.

Jane Sparks made a motion to accept the recommended valuation of \$292,643. Barbara Levine seconded the motion and the motion carried.

Ayes: 2
Noes: 0

Trudy Pendergraft **706198**

Ms. Trudy Pendergraft did not appear before the Board but asked that her documentation serve as her appeal. After review Orange County staff recommends that the property valuation be adjusted to \$281,707.

Jane Sparks made a motion to accept the recommended valuation of \$281,707. Barbara Levine seconded the motion and the motion carried.

Ayes: 2
Noes: 0

Nathan Berolzheimer **737042**

Mr. Nathan Berolzheimer appeared before the Board to appeal the valuation of his property. The valuation was lowered during the informal appeals process, but the appellant requests the Board to consider further reduction in the valuation. According to Orange County records, the property is a 0.92 acre lot improved with a 1671 square foot residence and a free standing garage with living quarters above. According to Mr. Berolzheimer, his property is very near the landfill. The appellant provided a review of comparable sales in the neighborhood.

The Board considered the information provided and reviewed sales. Jane Sparks made a motion to have a staff appraiser complete a field review of the property and re-measure the house, garage, and the living quarters above the garage. The information should be brought back to the Board for a final decision. Barbara Levine seconded the motion and the motion carried.

Ayes: 2
Noes: 0

Michael McKiernan **173376**

Scott Dorsett appeared before the Board to represent Michael McKiernan. Mr. Dorsett provided an appraisal for Mr. McKiernan with an estimated market value of \$370,000. Mr. Dorsett feels the valuation is excessive and should be closer to the appraised value.

The Board considered the information provided as well as recent sales in the area. Barbara Levine made a motion to change the grade/market factor to B+00. Jane Sparks seconded the motion and the motion carried.

Ayes: 2
Noes: 0

John Michos 471204

Mr. John Michos appeared before the Board to appeal the valuation of his property. According to Orange County records, the property is a .46 acre lot improved with 3269 square foot residence. Mr. Michos provided an appraisal completed February 2009 with an estimated market value of \$396,000. The appellant feels the valuation is excessive and should be closer to the appraised value.

The Board considered the information provided as well as recent sales in the area. 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

County Lock Up, Inc. 472497

Ms. Wendy Intrator appeared before the Board to appeal the valuation of the above mentioned property. According to county records, the property is a 4.70 acre unimproved tract. Per Ms. Intrator, only about .98 acre of the site is buildable. The appellant produced a copy of a survey and a letter from the Town of Hillsborough Planning Director. Ms. Intrator feels the valuation is excessive due to the fact that only about one fourth of the tract can actually be built upon.

The Board considered the information provided along with area sales. Reg Morgan made a motion that no change be made to the valuation. Jane Sparks seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Lyle & Rachael Orstad 758428

Mr. and Mrs. Orstad appeared before the Board to appeal the valuation of their property. According to county record, the property is a 0.29 acre lot improved with a 3236 square foot residence. The appellants reviewed comparable properties that have sold in the neighborhood.

The Board considered the information provided along with area sales. Jane Sparks motioned to change the physical depreciation to 12%. Reg Morgan seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Andrew Werden 762890

Mr. Andrew Werden appeared before the Board to appeal the valuation of his property. According to county record, the property is a 0.73 acre lot improved with a 5542 square foot residence. The appellant compared his valuation to the valuations of neighboring properties. Documentation included an appraisal dated December 2009 with an estimated market value of \$845,000. Mr. Werden believes his valuation should be in the range of \$845,000 to \$860,000. According to the appraisal, the square footage is 5246. Mr. Werden, reviewed comparable properties that have sold in the neighborhood.

The Board considered the information provided, the appraisal, as well as area sales. Jane Sparks made a motion to change the basement area on building section A from 100% finished to 75% finished and to correct the square footage. Reg Morgan seconded the motion and the motion carried.

Ayes: 3
Noes: 0

William J. Mullen 720508

Mr. William Mullen appeared before the Board to appeal his property. According to county records, the tract is improved with two residences that sit side by side in very close proximity to each other. Mr. Mullen purchased the property in 2007 and renovated the residences. According to the appellant, the property has been on the market for \$225,000 but had not sold.

The Board considered the information provided along with area sales. Reg Morgan motioned to change the baths on dwelling #2 from 3.5/8 to 2/3, change the grade to B-10 and add an economic depreciation of 5% to both dwellings. The motion included an E-05 adjustment to the land. Barbara Levine seconded the motion and the motion carried.

Ayes: 3
Noes: 0

<u>Jessie W. Cheek</u>	<u>712737</u>
<u>Warren Harding</u>	<u>753984</u>
<u>Sigui Li</u>	<u>754921</u>
<u>Bobbie Collins</u>	<u>707004</u>

Todd Baker dropped his appeal on tract 746384. The above did not show for their appointments. Jane Sparks motioned that no change be made and that should these owners call prior to the December adjournment then they would be rescheduled and heard. 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 4:30 pm.

Ayes: 3

Noes: 0

Jane Sparks, Chair

Pamela Bryant, Recording Secretary