

**MINUTES**  
**Board of Equalization and Review**  
**December 09, 2009**

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

Staff Members Present: John Smith, Assessor  
Judy Ryan, Deputy Assessor

Jane Sparks called the meeting to order at 1:00 p.m. on Wednesday, December 9, 2009.

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**Connie Shuping 734531**

This appeal was tabled from December 08, 2009.

During deliberations the Board considered all information presented by the appellant. Valuations of other properties in the area and sales were considered. After deliberations Jane Sparks motioned to change the physical depreciation to 15%. Margaret Brown seconded the motion and the motion carried.

Ayes: 3  
Noes: 0

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**Cooley Gafigan 748811**

The owner was not present but asked that the documentation previously supplied would be reviewed and considered by the Board as a basis for value reduction. Mr. Gafigan supplied photographs, and notes concerning physical depreciation, structural deficiencies, mold, fungus, and water damage.

During deliberations the Board considered all information presented by the appellant. Valuations of other properties in the area and sales were considered. After deliberations Margaret Brown motioned to change the physical depreciation to 30%. Barbara Levine seconded the motion and the motion carried.

Ayes: 3  
Noes: 0

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**Ruth Penninger 706906**

The owner was not present but asked that the documentation previously supplied would be reviewed and considered by the Board as a basis for value reduction. The owner presented percolation test documentation.

During deliberations the Board considered all information presented by the appellant. Valuations of other properties in the area and sales were considered. After deliberations Barbara Levine motioned to make no change. Jane Sparks seconded the motion and the motion carried.

Ayes: 3  
Noes: 0

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**Cynthia Barlow 245782 & 245783**

The owner was not present for the appeal of these two properties but asked that the documentation previously supplied would be reviewed and considered by the Board as a basis for value reduction. The owner was primarily concerned with the impacts to value caused by the topographical characteristics of the properties and the building setbacks.

During deliberations the Board considered all information presented by the appellant. Valuations of other properties in the area and sales were considered. After deliberations Barbara Levine motioned to make no change on either parcel. Jane Sparks seconded the motion and the motion carried.

Ayes: 3  
Noes: 0

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**Susanna Chen 734465**

The owner was not present but asked that the documentation previously supplied would be reviewed and considered by the Board as a basis for value reduction. Ms. Chen provided one comparable sale.

During deliberations the Board considered all information presented by the appellant. Valuations of other properties in the area and sales were considered. After deliberations Barbara Levine motioned to make no change. Jane Sparks seconded the motion and the motion carried.

Ayes: 3  
Noes: 0

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**Nicholas Beery 701084**

The owner was not present but asked that the documentation previously supplied would be reviewed and considered by the Board as a basis for value reduction. The owner provided three neighborhood sales.

During deliberations the Board considered all information presented by the appellant. Valuations of other properties in the area and sales were considered. After deliberations Margaret Brown motioned to make no change. Jane Sparks seconded the motion and the motion carried.

Ayes: 3  
Noes: 0

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**Douglas Hunt 701665**

The owner was not present but asked that the documentation previously supplied would be reviewed and considered by the Board as a basis for value reduction. The owner provided an April 2009 appraisal.

During deliberations the Board considered all information presented by the appellant. Valuations of other properties in the area and sales were considered. After deliberations Margaret Brown motioned to change the grade/market factor to A+15. Jane Sparks seconded the motion and the motion carried.

Ayes: 3  
Noes: 0

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**Dencan Norwood 772088**

The owner was not present but asked that the documentation previously supplied would be reviewed and considered by the Board as a basis for value reduction. Compared to similar properties, the owner believes her property is inequitably assessed.

During deliberations the Board considered all information presented by the appellant. Valuations of other properties in the area and sales were considered. After deliberations Jane Sparks motioned to reduce the MA design factor to .01. Margaret Brown seconded the motion and the motion carried.

Ayes: 3  
Noes: 0

**Justin Clayton 734376**

The owner was not present but asked that the documentation previously supplied would be reviewed and considered by the Board as a basis for value reduction. Mr. Clayton supplied a May 2009 appraisal.

During deliberations the Board considered all information presented by the appellant. Valuations of other properties in the area and sales were considered. After deliberations Barbara Levine motioned to have an appraiser visit the property to review the basement question and to look at the listing and valuation overall. The motion also stated that the appraiser would make the proper adjustments and there is no need to bring back to the Board. Jane Sparks seconded the motion and the motion carried.

Ayes: 3  
Noes: 0

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**Richard Caswell 701681**

The owner was not present but asked that the documentation previously supplied would be reviewed and considered by the Board as a basis for value reduction. The owner supplied a note signed by a neighbor who had recently sold their home.

During deliberations the Board considered all information presented by the appellant. Valuations of other properties in the area and sales were considered. After deliberations Barbara Levine motioned to make no change. Jane Sparks seconded the motion and the motion carried.

Ayes: 3  
Noes: 0

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**Amy Abernethy 700001**

The owner was not present but asked that the documentation previously supplied would be reviewed and considered by the Board as a basis for value reduction. The owner explained that there are parking issues related to the commercial use of this property and supplied a nearby property for comparison.

During deliberations the Board considered all information presented by the appellant. Valuations of other properties in the area were considered. After deliberations Margaret Brown motioned to make no change. Jane Sparks seconded the motion and the motion carried.

Ayes: 3  
Noes: 0

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**Kulwadee Yung 754911**

Per Ms. Yung the property sold in 2008 for \$412,500. and is close to I-40. Owners had to redo the garage and the driveway, and had to replace fixtures and ceiling fans spending \$10,000. The owner also supplied photographs of the problems that existed when the property was purchased and explained that half of the updates were corrected prior to January 1, 2009. Ms. Yung also explained that she thinks values have fallen in 2009.

During deliberations the Board considered all information presented by the appellant. Jane Sparks motioned to correct the LQ to 300 and to add a fireplace. Margaret Brown seconded the motion and the motion carried.

Ayes: 3  
Noes: 0

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**Hassan Mahini 707225**

Mr. Mahini supplied the Board a comparable sales analysis. The owner explained he has done work to the home since his 2007 purchase which includes a new deck, windows, and flooring support, and etc. Mr. Mahini feels his value is over assessed.

During deliberations the Board considered all information presented by the appellant. Valuations of other properties in the area and sales were considered. After deliberations Margaret Brown motioned to remove the design factor and to change the physical depreciation to 30%. Barbara Levine seconded the motion and the motion carried.

Ayes: 3  
Noes: 0

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**C.H. Bennett 713701**

Mr. Bennett supplied the Board with a comparative market analysis. This is a 3.45-acre lot which the owner says is used only for access and has shape and drainage issues and poor topography.

The Board reviewed the comparative analysis and considered area sales. Jane Sparks motioned to change the land adjustment to E-25. Margaret Brown seconded the motion and the motion carried.

Ayes: 3  
Noes: 0

**C. H. Bennett 744202**

Mr. Bennett supplied the Board with a comparative market analysis. This is a 3.43-acre lot which the owner says was initially a one-acre tract which was non-buildable. He explained that he had to purchase two acres to make the property buildable. The owner also told the Board that his value is excessive compared to others in the neighborhood.

The Board reviewed the comparative analysis and considered area sales. Jane Sparks motioned to give the detached garage 20% depreciation. Margaret Brown seconded the motion and the motion carried.

Ayes: 3  
Noes: 0

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**Gary Carden 702108**

Mr. Carden explained that due to nearby construction the land has increased drainage that is causing problems. Mr. Carden also explained that due to long-term health problems all money has gone to healthcare and not to maintenance. Part of the problems is mold related and other is related to the foundation.

The Board reviewed the information along with area sales, and considered related land and building values. The Board noted that the value was \$38,000 below the tax value quoted by the owner. Staff responded that the property had been inspected and the appraiser had adjusted the value in the informal appeal process. Margaret Brown motioned to make no further changes. Barbara Levine seconded the motion and the motion carried.

Ayes: 3  
Noes: 0

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**Elizabeth Oxendine 336559**

Ms. Oxendine supplied the Board with an August 2008 and an October 2008 appraisal plus she explained that half of the property is in the flood zone.

The Board considered the information presented along with area sales. Margaret Brown motioned to reduce the land value 10%. Barbara Levine seconded the motion and the motion carried.

Ayes: 3  
Noes: 0

**Stan Beyler 750373**

Mr. Beyler supplied the Board with a bank opinion of value plus compared his value to other houses in his neighborhood.

The Board considered the information presented. Jane Sparks motioned to change the LQ square footage over the garage to 350 square feet. Barbara Levine seconded the motion and the motion carried.

Ayes: 3

Noes: 0

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**Duane DeCapite 765607**

Mr. and Mrs. DeCapite supplied the Board with nearby comparables and spoke concerning heating and air conditioning issues. The owners also explained that the third floor is only 700 square feet.

The Board considered the information presented. Margaret Brown motioned to make no change. Barbara Levine seconded the motion and the motion carried.

Ayes: 3

Noes: 0

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**Tzu-Ming Tsang 748698**

Mr. and Mrs. Tsang supplied the Board with a recent nearby sale and also explained to the Board that they over paid for the home. The owners explained that the roof and chimney leak, the pool does not work, and the house is in essence falling apart. Mr. and Mrs. Tsang believe they purchased at the top of the market and the home is worth only half what it was on the date of purchase.

The Board considered the information presented. Barbara Levine motioned to make no change. Margaret Brown seconded the motion and the motion carried.

Ayes: 3

Noes: 0

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**Stephen Pendergraft 565304**

Mr. and Mrs. Pendergraft supplied the Board with a December 2008 appraisal. The owners also explained that in their opinion the detached garage with recreation above is not worth \$60,000.

The Board considered the information presented. Jane Sparks motioned to give the detached garage an economic depreciation of 50%. Margaret Brown seconded the motion and the motion carried.

Ayes: 3  
Noes: 0

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**James Bulbrook 741434**  
**Jie Qi 761778**  
**Robert King 401122**

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

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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 5:20 pm.

Ayes: 3  
Noes: 0

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Jane Sparks, Chair

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John Smith, Clerk to the Board