

**MINUTES**  
**Board of Equalization and Review**  
**June 02, 2011**

Board Members Present:

Chair: Raymond Atwater  
Tim Kepley  
Paul Smith

Staff Members Present: Roger Gunn, Appraiser  
Scherri McCray, Recording Secretary

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***B.S Lavani PIN# 9865504145***

The appellant failed to appear before the Board. Since the appellants presented no evidence. Mr. Atwater made a motion that no change be made to the value at this time and if the property owner requests to reschedule prior to Board adjournment, his case can be reconsidered at that time. Mr. Kepley seconded the motion and the motion carried.

Ayes: 3  
Noes: 0

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***Joseph KT Lee PIN # 9890126283***

Mr. Lee appeared before the Board to appeal that valuation of the property located at 212 CHESLEY LANE, CHAPEL HILL, NC. The current tax value assigned to the property by Orange County is \$ 1,088,305. The appellant is requesting that the value be reduced to \$ 980,000 citing an appraisal that was performed in February 2009. He submitted the appraisal to the Board for review. This property was built in 1990. It is a 6484 square foot residential property on a .72 acre lot.

During deliberations, the Board considered all information presented by the appellant and the County. The appraisal and sales of comparable properties were considered. After deliberation, the Board determined that there was not enough evidence to warrant a reduction to the value. Mr. Kepley made a motion that no change be made to the value. Mr. Atwater seconded the motion and the motion carried.

Ayes: 3  
Noes: 0

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**Patricia Benedict PIN# 9864923272 & PIN# 9864925478**

Ms. Benedict appeared before the Board to appeal that valuation of the property located at 1508 ORANGE GROVE ROAD, HILLSBOROUGH, NC. The current tax value assigned to the 3.53 acre property (PIN#9864923272) by Orange County is \$ 170,600. The current tax value assigned to the 2 acre property (PIN#9864925478) by Orange County is \$ 138,100. The appellant is requesting a reduction of the values to \$ 20,000 an acre. The appellant had received a reduction to the values during an informal appeal with the County. She still feels that the values should be reduced further due to the topography of the property and the lack of public sewer access. Ms. Benedict stated that there are huge boulders on the property that make accessing water and sewer difficult. She also states that these vacant lots have been on the market for approximately 4 years. The appellant had no proof of these access issues.

During deliberations, the Board considered all information presented by the appellant and the County. After deliberation, the Board determined that due to the topography of the property and the lack of sewer access, a reduction was warranted. Mr. Kepley made a motion to change the value of the 3.5 acre lot to approximately \$ 141,000 and change the value to the 2 acre lot to approximately \$ 80,000. Mr. Atwater seconded the motion and the motion carried.

Ayes: 3  
Noes: 0

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**IA Winston Hotels Chapel Hill PIN# 9798345972.001**

Ms. Wanda Lanning, a representative for the appellant, appeared before the Board to appeal that valuation of the property located at 1115 ENVIRON WAY, CHAPEL HILL, NC. The current tax value assigned to the property by Orange County is \$ 9,700,924. She is requesting that the valuation be reduced to \$ 6,600,000 stating that the 2009 assigned valuation is in excess of the fair market value. The appellant provide a proforma with market information from 2008 thru 2010. The information was based on average room rates, occupancy rates, and other factors including a food and beverage component.

During deliberations, the Board considered all information presented by the appellant and the County. The Board reviewed all the documents that were presented by the appellant. After deliberation, the Board concluded that the data was not specific enough to render a reduction to the valuation. Mr. Kepley made a motion that no change be made to the valuation. Mr. Snow seconded the motion and the motion carried.

Ayes: 3  
Noes: 0

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**Daniel Amonti PIN # 9778853383**

Mr. Amonti appeared before the Board to appeal that valuation of the property located at 402 S. GREENSBORO STREET, CARRBORO, NC. The current tax value assigned to the property by Orange County is \$ 364,000. The appellant is requesting that the value be adjusted to \$ 285,000. He presented the Board with comparable that were not relevant as they occurred after January 1, 2009. Mr. Amonti stated that this property was built in 1957. It was purchased in 2004 for \$ 195,000. This property is in a trust this is in the appellant's wife's parents' name. It is a three bedroom home with a second floor addition and a 300 square foot workshop. The appellant claims that there is an unfinished basement.

During deliberations, the Board considered all information presented by the appellant and the County. The Board reviewed all the documents that were presented by both parties. After deliberation, the Board found a discrepancy with the classification of the attached addition. Mr. Atwater made a motion to correct the square footage of the addition and to change depreciation to 25% due to the age of the structure. He also motioned to reduce the valuation to approximately \$ 323,500. Mr. Kepley seconded the motion and the motion carried.

Ayes: 3

Noes: 0

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**Polly Dornette PIN # 9844572534**

Ms. Dornette appeared before the Board to appeal that valuation of the property located at 4216 SANDERS ROAD, EFLAND, NC. The current tax value assigned to the property by Orange County is \$ 102,800. The appellant is requesting that an adjustment be made to the building value. This is a doublewide home that was purchased in January 2010 for \$ 82,000. It was manufactured in 2002. Ms. Dornette states that this home is situated in an area where there are abandoned properties and it sits in close proximity to a railroad line. The appellant presented the Board with photos of the surrounding area as proof of her claim.

During deliberations, the Board considered all information presented by the appellant and the County. The Board reviewed all the documents that were presented by both parties. After deliberation, the Board determined that based on the evidence provided by the appellant, an adjustment to the property value was warranted. Mr. Kepley made a motion to add 25% economic obsolescence, reduce the land value 10%, and adjust the total value to approximately \$ 88,000. Mr. Atwater seconded the motion and the motion carried.

Ayes: 3

Noes: 0

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**David & Karen Merrill PIN # 9864875908**

Mrs. Merrill appeared before the Board to appeal that valuation of the property located at 309 WEST UNION STREET, HILLSBOROUGH, NC. The current tax value assigned to the property by Orange County is \$ 184,329. The appellant is requesting an adjustment of the value to \$ 125,000. This is a two bedroom, one bath modular home located in the historic district of Hillsborough. It is situated on .89 acre lot. Mrs. Merrill stated that this once was a double parcel of land that is now combined. She feels that she is being taxed on a parcel of land that can no longer be subdivided for a second house. The lot is too small to build on.

During deliberations, the Board considered all information presented by the appellant and the County. The Board reviewed all the documents that were presented by both parties. After deliberation, the Board determined that based on the evidence provided by the appellant, an adjustment to the land value was warranted. Mr. Atwater made a motion to adjust the land value to approximately \$ 60,000. Mr. Kepley seconded the motion and the motion carried.

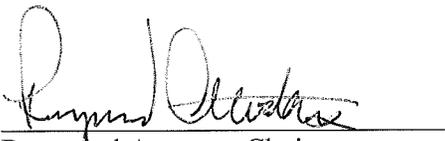
Ayes: 3

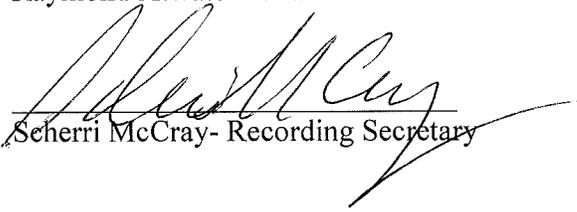
Noes: 0

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Having heard all the appeals scheduled on this date, Raymond Atwater made a motion to adjourn this meeting. Tim Kepley seconded the motion and the meeting was adjourned at 5:30 pm.

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Raymond Atwater- Chair

  
Sherri McCray- Recording Secretary