

MINUTES
Board of Equalization and Review
June 08, 2011

Board Members Present:

Chair: Raymond Atwater
Karen Morrisette
Pam Davis

Staff Members Present: Roger Gunn, Appraiser
Steven Hensley, Appraiser
Nancy Ruske, Recording Secretary

John Sexton - PIN 9850939241

Janel Sexton

Ms. Sexton appeared before the Board to appeal the valuation of the property located at 224 WHIRLAWAY LANE, CHAPEL HILL, NC. The current tax value assigned to the property by Orange County is \$1,219,000. The appellant provided an appraisal with an effective date of January 1, 2009 and a letter from Orange Grove Fire Department. The appellant states that they have two appraisals that are significantly lower than Orange County assessment. Also, this area only has a "10" rating from the Fire Department and that this rating affects the value of the property. The appraiser she hired notes that the house was a distressed sale and was on the market for 2 years vacant. Also, she states that Orange County did not make the tax value of the property available before closing. There are a number of problems with the house including: leaks in the house and electrical box, plumbing issues, and wiring problems with phone.

During deliberations, the Board considered all information presented by the appellant and the County. The Board determined no change in value was warranted. A motion to this effect was made and seconded and the motion carried.

Ayes: 3
Noes: 0

S Weldon Brown -- PIN 9757823415

Mr. Brown did not personally appear before the Board to appeal the valuation of the property located at 304 WOODGATE DR, CHAPEL HILL. The current tax value assigned to the property is \$577,500. The appellant did not provide data. In his appeal letter, the appellant asked the date when Orange County determined the value of property

and for an explanation of how the County came to this value. The appellant states that he did not put that much value into the house to warrant the current tax value.

During deliberation, the Board, considered all information submitted by the appellant and the County. The Board determined that the assessed value was already reduced by 35% to \$577,500 because the house was not 100% complete. The Board decided there should be no further change to the current value. A motion to this effect was made and seconded and the motion carried.

Ayes: 3
Noes: 0

Robert Amareld -- PIN 9789489890

Mr. Amareld appeared before the Board to appeal the valuation of the property located at 142 LAKE ELLEN DR, CHAPEL HILL, NC. The appellant provided an appraisal report dated May 28, 2011 with 2008 information and comparable sales before 2009. The appellant states the value for the property is too high based on the comparable sales from before January 1, 2009.

During deliberations, the Board considered all information presented by the appellant and the County. The Board decided no change should be made because insufficient evidence was presented to show Orange County's value was incorrect. A motion to this effect was made and seconded and the motion carried.

Ayes: 3
Noes: 0

John Dee Wagner -- PIN 9864271813

Mr. Wagner appeared before the Board to appeal the valuation of the property. The current tax value assigned to the property by Orange County is \$148,000. The appellant did not provide any data. The appellant states that the value is incorrect because the property is on a dirt road not maintained by the state. The appellant maintains the road and states that his time and labor and cost are very high and also, the land does not perk. Therefore, the taxes are too high.

During deliberations, the Board considered all information provided by the appellant and the County. The Board determined that absent of proof that the land does not perk, the Board cannot rule that the assessed value is incorrect. The Board decided no change in value should be made. A motion to this effect was made and seconded and the motion carried.

Ayes: 3

Noes: 0

John Dee Wagner --PIN 9864274874

Mr. Wagner appeared before the Board to appeal the valuation of the property. The current property value assigned to the property by Orange County is \$ 54,000. The appellant did not provide any data. The appellant states the value is too high, and the property is located on a dirt road that he has to maintain.

During deliberations, the Board considered all information presented by the appellant and the County. The Board determined that there was evidence that would warrant a reduction of value. The decision by the Board is to reduce the land value to approximately \$37,000 because of the inability to subdivide the property. A motion to this effect was made and seconded and the motion carried.

Ayes: 3

Noes: 0

Catherine L Fulenwider -- PIN 9990851252

Ms. Catherine L Fulenwider appeared before the Board to appeal the valuation of the property located at 5312 GRAY RD, TIMBERLAKE. The current tax value assigned to the property by Orange County is \$496,873. The appellant provided an appraisal report. The appellant states that the property value is too high because a road is dividing the property.

During deliberations, the Board considered all information presented by the appellant and the County. The Board determined that there was evidence that warrants a reduction of value. The Board decided to change construction grade to B-10 and remove the A1 home site. A motion to this effect was made and seconded and the motion carried.

Ayes: 3

Noes: 0

David K Parker --PIN 9890414236

Mr. Parker appeared before the Board to appeal the valuation of the property located at 201 RIVER BIRCH LANE, CHAPEL HILL. The current tax value assigned to the property by Orange County is \$347,586. The appellant provided comparable sales from

2008. The appellant states that the assessment of the property should be reduced based on the careful analysis of the comparable homes sold.

During deliberations, the Board considered all information presented by the appellant and the County. The Board decided that except for a correction of removing storage area over the garage, there would be no other changes. A motion to this effect was made and seconded and the motion carried.

Ayes: 3

Noes: 0

Scott Stephens -- PIN 9864361153L1

Mr. Stephens did not personally appear before the Board to appeal the valuation of the leasehold property. The current tax value assigned to the property by Orange County is \$45,700. The appellant did not provide any data. The appellant states the value of the doublewide mobile home is too high.

During deliberations, the Board considered all information submitted by the appellant and the County. The Board decided no evidence was provided by the appellant and the appellant failed to appear; therefore no change should be made to the value. A motion to this effect was made and seconded and the motion carried.

Ayes: 3

Noes: 0

William Brent Henderly --9824357371

Karen Henderly

Mr. Henderly appeared before the Board to appeal the valuation of the property located at 211 S Norwood Court, Mebane. The current tax value assigned to the property by Orange County is \$230,800. The appellant provided an appraisal report and comparable sales. The appellant states that the bank appraised value of his property when he purchased his home is closer to the true value of the property. He also states that the comparable sales show the value should be closer to a value of \$210,000.

During deliberations, the Board considered all information presented by the appellant and the County. The Board decided to change value due to correction of errors in square footage. A motion to this effect was made and seconded and the motion carried.

Ayes: 3

Noes: 0

David Matesanz -- PIN 9789623697

Matthew Siedhoff

Mr. David Matesanz appeared before the Board to appeal the valuation of the property located at 32 MT BOLUS RD, CHAPEL HILL. The current tax value assigned to the property by Orange County is \$524,920. The appellant provided an appraisal report dated February 16, 2011 with comparable sales. The appellant states the properties abutting his property are much lower in assessed value and that some of these properties homes have larger square footage. The appellant believes his assessed value is too high.

During deliberations, the Board considered all information provided by the appellant and the County. The Board determined there was evidence that would warrant a reduction in value. The Board decided to change the depreciation to 35% and accept a tax value of \$509,100. A motion to this effect was made and seconded and the motion carried.

Ayes: 3
Noes: 0

David Tauber -- PIN 97798336339

Maria Tauber

Mr. Tauber appeared before the Board to appeal the valuation of the property located at 105 ANGLESE COURT, CHAPEL HILL, NC. The current tax value assigned to the property by Orange County is \$434,300. The appellant provided information with his original informal appeal. The appellant states that because the property backs up to Seawall School Road, which has a high volume of traffic, the value of his property is greatly affected. The appellant had his home on the market and states that due to the traffic problem, the majority of prospective buyers did not make offers. Orange County has already lowered the assessed value, but the appellant still feels that the value is too high.

During deliberations, the Board considered all information presented by the appellant and the County. The Board determined that no evidence was provided to indicate that a further change in value was warranted. A motion to this effect was made and seconded and the motion carried.

YES: 3
NO: 0

Keith Harrell -- PIN 9779322870

Connie Harrell

Mr. Harrell appeared before the Board to appeal the valuation of the property located at 104 SUDBURY LANE, CHAPEL HILL. The current tax value assigned to the property by Orange County is \$342,700. The appellant provided pictures of a tower with major power lines next to his house. The appellant states that because of the power lines and because this is in a depressed area, the value of the property is too high.

During deliberations, the Board considered all information presented by the appellant and the County. The Board determined that there was evidence that would warrant a reduction in land value. The Board decided to reduce land value to approximately \$60,000 in recognition of the location of the power lines. A motion to this effect was made and seconded and the motion carried.

Ayes: 3

Noes: 0

Anne Krebs -- PIN 9799456506

Ms. Krebs did not personally appear before the Board to appeal the valuation of the property located at 21 CLOVER DR, CHAPEL HILL. The current tax value assigned to the property by Orange County is \$284,345. The appellant provided a 2011 appraisal report dated March 3, 2011. The appellant states that based on a recent independent appraisal, she would like a reduction in the tax value of her property. The appellant states the tax value is too high.

During deliberations, the Board considered all information submitted by the appellant and the County. The Board determined that in view of the fact that the appellant's recent appraisal is the only data provided, no change should be made. A motion to this effect was made and seconded and the motion carried.

Ayes: 3

Noes: 0

Tom Timmons --PIN 9875509809

Mr. Timmons appeared before the Board to appeal the valuation of the property located at 496 N. SCOTSWOOD BLVD, HILLSBOROUGH. The current tax value assigned to the property by Orange County is \$445,800. The appellant provided an appraisal report from his bank and comparable sales from 2008. Since the house was built in 2010, he does not have an appraisal prior to 2009. The appellant states that a survey of land shows only 26% of this land is buildable. The appellant states that the County square footage of his house is incorrect, including the bonus room. The total should be 2816 square feet; therefore the tax value is overstated.

During deliberations, the Board considered all information presented by the appellant and the County. The Board decided that Orange County staff will make corrections based on a site visit to re-measure the house. A motion to this effect was made and seconded and the motion carried.

Ayes: 3
Noes: 0

NORMA ARMSTRONG -- PIN 9893491421

Ms. Norma Armstrong did not personally appear before the Board to appeal the valuation of the property. The current tax value assigned to the property by Orange County is \$39,714. No valuation data was provided by Ms. Armstrong. The appellant states in her appeal form that the property value is too high because the parcel is landlocked and has no right of way.

During deliberations, the Board considered all information submitted by the appellant and the County. The Board determined that no evidence was provided by the appellant of opinion of value for the property or any evidence of comparable properties. The Board decided since they were given no evidence, there should be no change to value. A motion to this effect was made and seconded and the motion carried.

Ayes: 3
Noes: 0

Michael DiJohn -- PIN 9831610294

Mr. DiJohn did not personally appear before the Board to appeal the valuation of the property located at 7306 THUNDER MOUNTAIN, EFLAND. The current tax value assigned to the property by Orange County is \$319,425. The appellant states that in 2006, when he purchased the property, the County tax value of the property was \$263,941. He only paid \$235,000 even though it was listed at \$279,900. The appellant states that as of June 6, 2011 the listing price for his property is \$250,000, which is well

below the revaluation of 2009 at \$319,425. The appellant states the current tax value is inflated.

During deliberations, the Board considered all information submitted by the appellant and the County. The Board decided that the value should remain the same because there is no evidence that the value is incorrect. A motion to this effect was made and seconded and the motion carried.

Ayes: 3

Noes: 0

John Wadman – PIN 9777967675

Patricia Wadman

Mr. Wadman did not personally appear before the Board to appeal the valuation of the property located at 126 THARRINGTON DR, CHAPEL HILL. The current tax value assigned to the property by Orange County is \$432,712. The appellant provided comparable sales. The appellant states that the County has overvalued this property by 13% in this depressed real estate market. Also, the appellant states that the square footage should be 2130 (per bank appraisal) instead of 2208 square feet.

During deliberations, the Board considered all information submitted by the appellant and the County. The Board determined and decided that the values were in line for what houses were selling for prior to the revaluation. A motion to this effect was made and seconded and the motion carried.

Ayes: 3

Noes: 0

Katherine Leith -- PIN 9799550607

Ms. Leith did not personally appear before Board to appeal the valuation of the property located at 36 CLOVER DR, CHAPEL HILL. The current tax value assigned to the property by Orange County is \$265,153. The appellant provided a 2011 appraisal report dated March 3, 2011 for the property. The appellant states that the real estate market has declined and the assessed value of her property is too high.

During deliberation, the Board considered all information submitted by the appellant and the County. The Board determined that the comparable sales provided were past 2009 and were comparable values for 2011. The Board decided to make no changes to the value. A motion to this effect was made and seconded and the motion carried.

Ayes: 3

Noes: 0

Vandlia Wayland -- PIN 9799676921

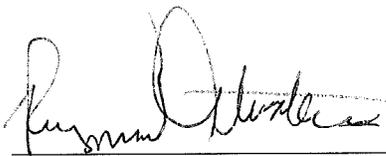
Ms. Wayland did not personally appear before Board to appeal the valuation of the property located at 201 SCARLETT DR, CHAPEL HILL. The current tax value assigned to the property by Orange County is \$163,994. The appellant provided comparable sales from 2010 and an appraisal report from 2011. The appellant states that the Orange County appraisal of the property is too high. The appellant is asking for a reduction in property value to be in line with the 2011 values.

During deliberations, the Board considered all information submitted by the appellant and the County. The Board decided that the comparable sales were not time appropriate and therefore, no evidence that Orange County's value is incorrect. They stated there should be no change in value. A motion to this effect was made and seconded and the motion carried.

Ayes: 3
Noes: 0

Having heard all the appeals filed for the 2011 tax year and made decisions on all the appeals, Mr. Atwater made a motion to adjourn. Ms. Morrissette seconded the motion and the motion carried.

Ayes: 3
Noes: 0



Raymond Atwater, Chair



Nancy Ruske, Recording Secretary