

MINUTES
Board of Equalization and Review
June 09, 2011

Board Members Present:

Chair: Raymond Atwater
Karen Morrissette
Pam Davis

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

Donna M Dodson PIN# 9832713565

Ms. Dodson appeared before the Board to appeal the valuation of her property (PIN 9832713565). The current tax value assigned to the property by Orange County is \$229,784. The appellant did not provide any data. The appellant states the valuation of the property is too high. The surveyor the appellant used notes there is a land size difference. The surveyor told the appellant that the land size should be 29 acres. The appellant states that land records incorrectly show a 49 acre parcel of land. The appellant would like to know about the rest of the acreage and the correct size of the parcel. The appellant did not have the survey with her that showed the difference in acreage but she stated she will bring it in to the Orange County Assessor's office. The appellant states she is aware of the many changes of ownership that have taken place over the years. The appellant asks that if the land is only 29 acres will all taxes paid over the 29 acres be returned for the last 5 years.

During deliberations, the Board considered all information presented by the appellant and the County. The Board determined that no compelling evidence was provided by appellant. The Board decided since no compelling evidence was provided, there should be no change in value, and that the correct acreage needs to be resolved by parties other than the Board. A motion to this effect was made and seconded and the motion carried.

Ayes: 3
Noes: 0

Stacy Tammi PIN# 9768838440

Ms. Tammi appeared before the Board to appeal the valuation of the property located at 103 STURBRIDGE LANE, CHAPEL HILL. The current tax value assigned to the property by Orange County is \$679,572. The appellant provided a 2010 appraisal, informational graph, and spreadsheet. The appellant states that due to the decline of property in the neighborhood, the value is too high. The appellant also explained that this is not a "walking neighborhood," and that no water or sewer is provided. The appellant states she owns a lot of land but that most of it is not buildable because it is in a watershed area.

Ms. Tammi states that her property was overvalued 10% as of January 1, 2009. The house located next door at 108 Sturbridge is \$50,000 less in value and is comparable to what the appellant states her value should be.

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 revise value to \$651,600 by decreasing land value 15%. A motion to this effect was made and seconded and the motion carried.

Ayes: 3
Noes: 0

Donyale N Ellis PIN# 9825646949

Mr. Ellis appeared before the Board to appeal the valuation of the property located at 204 PINK DOGWOOD LANE, MEBANE, NC. The current tax value assigned to the property by Orange County is \$212,100. The appellant provided an appraisal report from 2011. The appellant states that the tax value is too high according to the 2011 appraisal report.

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

Ayes: 3
Noes: 0

Meng Chen PIN# 9880784043

Mr. Chen appeared before the Board to appeal the valuation of the property located at 7213 NORTH HILLS DRIVE, CHAPEL HILL, NC. The current tax value assigned to the property by Orange County is \$766,156. It was noted that the property was purchased in 2009 from a bank that foreclosed on the property in 2008. Several sales were reviewed.

Ms. Davis noted that the cost approach in the appraisal submitted by the appellant indicted a value of \$722,000. During deliberations, the Board reviewed and considered all evidence and documentation provided by the appellant and that which was provided by the County. Mr. Atwater stated that after reviewing the evidence that there was not enough pertinent evidence to warrant a change. Ms. Morrisette made a motion to uphold the County valuation. Mr. Atwater seconded the motion and the motion carried.

Ayes: 3
Noes: 0

SANDRA J THEARD PIN# 9860403869

Ms. Theard appeared before the Board to appeal the valuation of the property located at 8500 UNION GROVE CHURCH ROAD, CHAPEL HILL, NC. The current tax value assigned to property by Orange County is \$353,753. The appellant provided pictures and comparable sales information. The appellant states that due to a fire in 2007, she is in the process of rebuilding her home by herself. The appellant states the land and building value should not be this high compared to different comparable sales she provided.

During deliberations, the Board reviewed and considered all evidence and documentation provided by the appellant and that which was provided by the County. The Board reviewed the aerial photography of the property and noted that there were several structures located on the property. The appeal indicated that the appellant house was still under construction. Mr. Davis motioned to adjust the land value to approximately \$120,000, and to adjust the main structure to 55 % construction remaining. Mr. Morrisette seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Owen T Phillips PIN # 9799738000

Laura Z Phillips

Mr. Phillips appeared before the Board to appeal the valuation of the property located at 133 SHEFFIED CIRCLE, CHAPEL HILL, NC. The current tax value assigned to the property by the Orange County is \$764,800. The appellant provided an appraisal report dated March 8, 2011, comparable sales and an inspection report. The appellant states that his property value is too high when compared to the homes in his neighborhood. Mr. Phillips states that the value should be in the range of \$594,700. The appellant also explained many of the problems with the house including: many of the windows need replacement, kitchen is outdated, bathrooms need updating, stair railing is not to code, and carpeting is worn and aged. Also, there is termite damage, there have been yard

drainage problems, and the air conditioning unit needs replacement. The appellant states that the value of the house is too high based on the property's condition.

During deliberations, the Board reviewed and considered all evidence and documentation provided by the appellant and that which was provided by the County. After reviewing area sales provided by the appellant and the County, Ms. Davis made a motion to reduce the assessed value to approximately \$740,000. Ms. Morrisette seconded the motion and the motion carried.

Ayes: 3

Noes: 0

James Doss PIN# 9777693278

Brendon Doss

Ms. Doss appeared before Board to appeal the valuation of the property located at 607 SMITH LEVEL ROAD, CHAPEL HILL, NC. The appraised value of the property is \$250,471. The property is a duplex. The appellant provided an appraisal report for 2011 but no data prior to 2009. The appellant states that the tax value of \$250,471 does not represent the true market value. The appellant lives in the home and does not rent the other building on the property. Also, the rear deck of the house may have a safety issue per the 2011 appraisal. The house needs repairs.

During deliberations, the Board reviewed and considered all evidence and documentation provided by the appellant and that which was provided by County. Ms. Morrisette indicated that no evidence was submitted to warrant a change to value. Mr. Atwater seconded the motion and motion carried.

Ayes: 3

Noes: 0

Donald Fenwick PIN# 9863043614

Susan Fenwick

The appellant was represented by Scott Dorsett. The appealed property is located at 2802 WINSTON DRIVE, HILLSBOROUGH, NC. The current tax value assigned to the property by Orange County is \$436,211. Mr. Dorset submitted documents that indicated that most houses currently on the market have had to drop their list price because real estate market has declined.

During deliberations the Board reviewed and considered all evidence and documentation provided by the appellant and that which was provided by the County. The Board felt that no evidence specific to the subject property was presented that would warrant a change in

value. Ms. Morrissette made a motion to uphold the county value. Ms. Davis seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Nellie Stroud PIN# 9870456572

The appealed property is located at 7904 ROGERS ROAD, CHAPEL HILL, NC. The current tax value assigned to the property by Orange County is \$256,034.

During deliberations the Board reviewed and considered all evidence and documentation provided by the appellant and that which was provided by the County. An aerial view of the property showed that it was very close to the Orange County landfill. Although the property is an 8+ acres tract, the shape would prohibit subdivision. Ms. Davis made a motion to adjust the land value to approximately \$150,000. Mr. Atwater seconded the motion and motion carried.

Ayes: 3
Noes: 0

LINDA CAROL DAVIS PIN# 9789914317

Ms. Davis appeared before the Board to appeal the valuation of the property located at 1203 Hillview Road in Chapel Hill. The current tax value assigned to the property by Orange County is \$391,422. Ms. Davis presented an appraisal of her property dated January 1, 2009 with a concluded value of \$325,000. She also presented a map of her neighborhood detailing that most of the homes in her neighborhood are rental properties. Also identified on the map was a legal prescriptive sewer easement that is not maintained.

During deliberations the Board reviewed and considered all evidence and documentation provided by the appellant and that which was provided by the County. Ms. Davis made a motion to place a 10% market adjustment on the property, which would bring the value to approximately \$355,700. Ms. Morrissette seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Dennis Jones PIN# 9893008606
Tracy Jones

Mr. Dennis Jones appeared before the Board to appeal the valuation of the property located at 4115 OLD NC 10, DURHAM. The current tax value assigned to the property by Orange County is \$263,200. The appellant states he does not have a problem with the acreage difference in a 1952 survey map showing 2.8 acres and in a 2008 site plan survey showing 2.65 acres. The appellant states that the house value of \$263,300 is too high for a 2 bedroom modular home. Also, the appellant has spoken to the Orange County Assessor's office about a value change for a garage built in 1952 and a shed.

During deliberations, the Board reviewed and considered all evidence and documentation provided by the appellant and provided by the County. Based on the information submitted, Ms. Morrissette made a motion to change the grade of the house to C+15 with a 10% functional adjustment. She also instructed the County to adjust the measurements of the house to 27 X 72. Ms. Davis seconded the motion and the motion carried.

Ayes: 3

Noes: 0

Manju Puri PIN#9890428524

The appealed property is located at 103 BIG MEADOW PLACE, CHAPEL HILL, NC. The property is appraised for \$566,809.

During deliberations the Board reviewed and considered all evidence and documentation provided by the appellant and that which was provided by the County. The Board noted that there was an addition to the residence in 2009. After viewing the data, Ms. Davis made a motion to change the section of the homes labeled AA to LQ and change the size to 40 square feet and remove the Quarter Story. Mr. Atwater noted that the appellant did not suggest a stage of completion on the addition. Ms. Morrissette seconded the motion and the motion carried.

Ayes: 3

Noes: 0

Nancy Burke PIN #9799707434

The appealed property is located at 101 NEW CASTLE DRIVE, CHAPEL HILL, NC. The property is appraised for \$1,005,502. Ms. Burke could not be present for her appeal but requested that the Board review her submitted documentation and make a decision based on the evidence provided. Ms. Burke submitted an appraisal for review.

During deliberations the Board reviewed and considered all evidence and documentation provided by the appellant and that which was provided by the County. The Board noted

that the home is a golf course property and is situated on a fairway. Ms. Davis made a motion to adjust the value on the home to approximately \$950,000. Mr. Atwater seconded the motion and the motion carried.

Ayes: 3

Noes: 0

Margaret Williams PIN# 9856997818

The appealed property is located at 919 KENION ROAD, HILLSBOROUGH, NC. The property is appraised for \$251,481. Ms. Williams could not be present for her appeal but requested that the Board review her documentation and make a decision based on the evidence submitted. Ms. Williams submitted an appraisal and a HUD document showing that she purchased the property recently. The property is a 5 acre tract. The appraisal indicates a value of \$235,000.

During deliberations the Board reviewed and considered all evidence and documentation provided by the appellant and that which was provided by the County. Ms. Morrisette suggested that the sales used in the appraisal were current sales and therefore not relevant to the 2009 revaluation. She made a motion to uphold the county value. Mr. Atwater seconded the motion and the motion carried.

Ayes: 3

Noes: 0

Margaret Williams PIN#-9856982958

The appealed property is located 921 KENION ROAD, HILLSBOROUGH, NC. The property is appraised for \$334,001. Ms. Williams could not be present for her appeal but requested that the Board review her documentation and make a decision based on the evidence submitted. Ms. Williams provided an appraisal and a HUD statement showing that she is a recent purchaser of the property. The appraisal indicated a value of \$275,000.

During deliberations the Board reviewed and considered all evidence and documentation provided by the appellant and that which was provided by the County. Ms. Davis noted that the appraisal had an effective date of May 2011 and that the sales were current and not relevant to January 2009. Ms. Morrisette made a motion to make no change to the value. Ms. Davis seconded the motion and the motion carried.

Ayes: 3

Noes: 0

Jamma Ceesay PIN#9824352510

The appealed property is located at 301 Collington Drive in Mebane. The property is appraised for \$199,493. Ms. Ceesay could not be present for her appeal but requested that the Board review her documentation and make a decision based on the evidence submitted.

During deliberations the Board reviewed and considered all evidence and documentation provided by the appellant and that which was provided by the County. No January 2009 data was presented for review. Mr. Atwater made a motion to make no change to the county value. Ms. Davis seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Mary Jane Gore PIN# 9778855555

The appealed property is located at 303 South Greensboro Street in Carrboro. The property is appraised for \$320,866. Ms. Gore could not be present for her appeal but requested that the Board review her documentation and make a decision based on the evidence submitted. Ms. Gore submitted an appraisal dated April 2011 with an indicated value of \$248,000. The appraisal contained some conflicting information and the comparable sales were long after the assessment date of January 2009.

During deliberations the Board reviewed and considered all evidence and documentation provided by the appellant and that which was provided by the County. The submitted appraisal was reviewed but the effective date and conflicting information contained within rendered the document unusable to estimate the 2009 value of the property. Ms. Davis made a motion to uphold the county value. Mr. Atwater seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Janice Putnam PIN # 9870722603 & 9870723610

The appealed properties are located at 1822 Billabong Lane in Chapel Hill. The property values are appraised for \$84,990 and \$187,631 respectively. The appeal was delivered to the Assessor's office on June 9th and did not indicate a PIN. Staff presented both properties as they were unsure which she was intended to appeal. No evidence as to the 2009 value was presented.

During deliberations the Board reviewed and considered all evidence and documentation provided by the appellant and that which was provided by the county. Based on the lack of evidence submitted, Ms. Davis made a motion to make no change to the county value. Ms. Morrissette seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Melissa Twomey PIN# 9875602260

The appealed property is located at 3406 Bartlett Circle in Hillsborough. The property is appraised for \$142,600. The property is a townhome. Ms. Twomey could not be present for her appeal however requested that the Board review her submitted documentation and make a decision based on the evidence provided. Ms. Twomey submitted an appraisal for review. The appraisal had an effective date of May 2011 with a value conclusion of \$132,000.

During deliberations the Board reviewed and considered all evidence and documentation provided by the appellant and that which was provided by the County. Based on the effective date of the appraisal, none of the comparable sales contained in the appraisal were relevant. Mr. Atwater made a motion to make no change to the county value. Ms. Morrissette seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Cletus Clark PIN# 9872080892

The appealed property is located east of old Hwy 86. The property is appraised for \$146,029. Mr. Clark could not be present for his appeal but indicated that he wished for the Board to review and consider the documentation presented and make a decision based on the evidence provided. Mr. Clark submitted a letter from his attorney stating that the heirs to the property were unclear. Mr. Clark indicated that the title is defective.

During deliberations the Board reviewed and considered all evidence and documentation provided by the appellant and that which was provided by the County. Ms. Davis made a motion to make no change to the value sighting insufficient evidence submitted that the assessment was incorrect. Mr. Atwater seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Don Clayton PIN# 9850182011

The appealed property is located at 2403 Sunnyfield Court in Hillsborough. The property is appraised for \$244,100. Mr. Clayton could not be present for his appeal but asked that the Board review his evidence and make a decision based on the submitted documentation. An appraisal was submitted but it had an effective date after the January 2009 timeframe.

During deliberations, the Board reviewed and considered all evidence and documentation provided by the appellant and that which was provided by the County. Ms. Ryan explained to the Board that she had spoken with the appellant and that a field review was completed and an adjustment to an addition was made. Ms. Morrisette made a motion to make no further changes to the value. Ms. Davis seconded the motion and the motion carried.

Ayes: 3

Noes: 0

Mary Mace PIN# 9799001780

The appealed property is located at 222 Hillcrest Circle in Chapel Hill. The property is appraised for \$607,834. Ms. Mace could not be present for her appeal but requested that the Board review her submitted documentation and make a decision based on the evidence provided. Ms. Mace submitted an appraisal with an effective date of July 2010 that concluded a value of \$540,000. Aerial photography was reviewed to verify information in the appraisal.

During deliberations, the Board reviewed and considered all evidence and documentation provided by the appellant and that which was provided by the County. Ms. Morrisette stated that the evidence submitted did not consider the effective date of the most recent countywide revaluation of January 2009. She made a motion to uphold the county value. Ms. Davis seconded the motion and the motion carried.

Ayes: 3

Noes: 0

Julie Lentz PIN# 9798653965

This appeal was tabled so that staff could conduct a field review to re-measure the property.

Mr. Hensley visited the property and made changes as warranted. These changes amended the value from 1,020,664 to 1,018,200. Mr. Atwater made a motion to accept

the new value recommendation and make no further changes. Ms. Morrisette seconded the motion and the motion carried.

Ayes: 3

Noes: 0

Deborah Balch PIN# 0804268025

This appeal was tabled so that staff could conduct a field review of the property.

Mr. Hensley visited the property and indicated that the property should be changed from a 1.5 story to a 1.2 story. This change will amend the value from 481,396 to 391,900.

Ms. Davis made a motion to accept the new value recommendation and make no further changes. Mr. Atwater seconded the motion and the motion carried.

Ayes: 3

Noes: 0

Lucia Batchelder PIN# 9799452274

This appeal was tabled so that staff could conduct a field review of the property.

Mr. Hensley visited the property and re-measured it. The changes adjusted the value from 291,798 to 288,400. Ms. Davis made a motion to accept the new recommendation and to make no further changes. Mr. Atwater seconded the motion and the motion carried.

Ayes: 3

Noes: 0

Katya Schultz PIN# 9799070682

This appeal was tabled so that staff could conduct a field review of the property.

Mr. Hensley visited the property and recommended the grade be changed from A+30 to A+00 and that the depreciation be changed from 10% to 24%. These changes brought the value from 378,500 to 310,400. Mr. Atwater made a motion to accept the recommendation of staff and make no further changes. Ms. Davis seconded the motion and the motion carried.

Ayes: 3

Noes: 0

Mark Fredericks PIN# 9834425356

This appeal was tabled from May 26, 2011 so that staff could conduct a field review of the property.

Mr. Hensley visited the property and measured the structure. The square footage of the structure was amended as warranted. The value was changed from 252,800 to 226,300. Ms. Davis made a motion to accept the recommended changes to the property and make no further changes. Ms. Morrissette seconded the motion and the motion carried.

Ayes: 3
Noes: 0

James Curis PIN# 9798679166

This appeal was tabled from May 11, 2011 so staff could conduct a field review of the property.

Mr. Hensley visited the property and measured the structure. The square footage of the structure was amended as warranted. The value was changed from 908,585 to 882,200. Additionally, Mr. Curis had sent in some additional information for the Board to consider and also wanted to let the Board know that some incorrect information had been given at his hearing and he wanted to alert the Board that one of the properties that he used as a comparable was currently being improved. Ms. Davis made a motion to accept the recommendation of staff and make no further changes. Mr. Atwater seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Thomas Timmons PIN# 9875509809

This appeal was tabled from June 8, 2011 so staff could conduct a field review of the property.

Mr. Gunn visited the property and measured the structure. The square footage of the structure was amended as warranted. The value was changed from 459,166 to 381,500. Mr. Atwater made a motion to accept the recommendation of staff and to make no further changes. Ms. Morrissette seconded the motion and the motion carried.

Ayes: 3
Noes: 0

William & Karen Henderly PIN# 9824357371

This appeal was tabled from June 8, 2011 so staff could conduct a field review of the property.

Mr. Gunn visited the property and measured the structure. The square footage of the structure was amended as warranted. The value changed from 230,800 to 198,500. Ms. Morrissette made a motion to accept the recommendation of staff and to make no further changes. Ms. Davis seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Raymond Cormier PIN#9779604925

Mr. Cormier's original appeal date was May 19, 2011. After his appeal he faxed additional information to the Tax Administration office for the Board to consider. The information consisted of two CMAs. This information was presented for consideration. The Board reviewed the information submitted. The sales comparables in the CMAs were not relevant to the January 2009 time frame. Ms. Morrissette made a motion to make no additional consideration to their initial decision. Mr. Atwater seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Leo Elvin PIN# 9875609180

Mr. Elvin's original appeal date was May 25, 2011. After his appeal he forwarded additional information to the Tax Administration office for the Board to consider. This information was presented for consideration. Ms. Davis made a motion to make no additional consideration to their initial decision. Mr. Atwater seconded the motion and the motion carried.

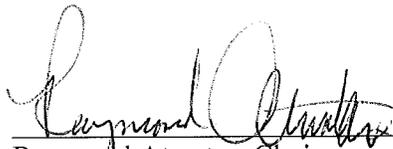
Ayes: 3
Noes: 0

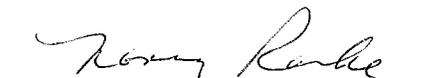
Ms. Ryan presented to Board with a spreadsheet that contained value changes that had been made since the Board convened. Mr. Atwater made a motion to approve and accept the changes save and except three parcels that he had a personal association with. Ms. Davis made a motion to approve and accept those three changes. Ms. Morrisette seconded those motions and the motions 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. Morrisette seconded the motion and the motion carried.

Ayes: 3
Noes: 0


Raymond Atwater, Chair


Nancy Ruske, Recording Secretary