

MINUTES
Board of Equalization and Review
July 1, 2009

Board Members Present: Jane Sparks, Chair
Jerry Kruter
Margaret Brown

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

Ms. Sparks called the meeting to order at 2:00 p.m. on Wednesday, July 1, 2009. Jane Sparks made a motion to approve the minutes from Friday, June 26, 2009. Jerry Kruter seconded the motion and the motion carried.

Alexander Kulminski 472294

Mr. Kulminski appeared before the Board to appeal the valuation of his property located at 712 Churton Grove Blvd., Hillsborough, NC. The current tax value assigned to the property by Orange County is \$376,520. Mr. Kulminski purchased the property in 2008 for \$323,000. The appellant's documentation included two appraisals, one completed September 2008 with a market value of \$335,000. The second appraisal was completed February 2009 with a market value of \$330,000. Mr. Kulminski is aware that his valuation was adjusted downward from \$384,975 to \$376,520 during the informal appeal process, but wishes to pursue further reduction in value.

During deliberations the Board considered all information presented by the appellant. The two appraisals and sales of comparable properties were considered. Margaret Brown made a motion that no change be made to the valuation. Jane Sparks seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Majorie Richter 669596

Ms. Richter appeared before the Board to appeal the valuation of a vacant 10.01 acre tract of land located off of Orange Grove Road, Hillsborough, NC. The current tax value assigned to the property by Orange County is \$97,725. Ms. Richter purchased the lot in 2004 for \$95,000. The appellant's documentation included a letter from the Orange County Health Department stating that the lot is suitable for improvement. Ms. Richter believes her valuation to be excessive because of the possibility that a waste transfer

station will be built near her home at some point in the future and could possibly increase truck traffic.

During deliberations the Board considered all information presented by the appellant. Sales of comparable properties were considered. Margaret Brown made a motion that no change be made to the valuation. Jane Sparks seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Ted Zoller **709256**

Mr. Zoller appeared before the Board to appeal the valuation of his property located at 1702 Audubon Rd., Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$542,713. Mr. Zoller is aware that the valuation was adjusted upward from \$496,276 to \$542,713 during the informal appeal process, and wishes to pursue reduction in the valuation. The increase in value was due to inclusion of the square footage above the garage. The appellant's documentation included an appraisal dated January 2009 with a market value of \$504,000. Mr. Zoller pointed out that the square footage on the county records is inconsistent with the square footage used in the appraisal. There have been no upgrades to the kitchen or baths since the house was built in 1965.

During deliberations the Board considered all information presented by the appellant. The appraisal and sales of comparable properties were considered. Jane Sparks made a motion to correct county records by changing the baths from 2.2 to 2.5 and changing the square footage of the living quarters above the garage from 532 to 200. The motion also included changing the grade from A+50 to A+45. Margaret Brown seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Clay & Margaret Hamner **773177**

Rick Prentiss, attorney for Mr. Hamner, appeared before the Board to appeal the valuation of Mr. and Mrs. Hamner's property located at 301 Laurel Hill Rd., Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$901,031. Mr. Hamner purchased the home in 2007 for \$975,000. Mr. Prentiss pointed out that it is his opinion that Mr. Hamner overpaid for the property in 2007 and that the county valuation is excessive. According to Mr. Prentiss, over 900 square feet of the living area is below grade and at least half of the lot is not usable due to the severe slope of the lot. Mr. Prentiss believes \$700,000± to be the actual market value.

During deliberations the Board considered all information presented by the appellant. Sales of comparable properties were considered. Margaret Brown made a motion that no change be made to the valuation. Jane Sparks seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Bert Liverance 741665

Mr. Liverance appeared before the Board to appeal the valuation of his property located at 750 Weaver Dairy Rd., Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$468,937. The property is a 1+ acre lot improved with two duplex buildings, each unit having 916 square feet of living space with one bath and one fireplace in each unit. Per the owner, the total monthly rent is \$720 per unit with an increase planned for August 1 to \$735 per unit. Mr. Liverance has owned the property since 1981 and believes the 2009 valuation to be excessive.

During deliberations the Board considered all information presented by the appellant. Jane Sparks made a motion to increase the physical depreciation from 22% to 25% on each of the duplex buildings. Jerry Kruter seconded the motion and the motion carried.

Ayes: 2
Noes: 1

Elmar Merkle 732862

Mr. Merkle appeared before the Board to appeal the valuation of his property located at 101 Manchester Pl., Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$547,974. The appellant is aware that the valuation was adjusted downward from \$573,039 to \$547,974 during the informal appeal process, but wishes to pursue further reduction in the valuation. Mr. Merkle purchased the property in 2004 for \$499,500. He believes the 2009 Orange County valuation to be excessive.

During deliberations the Board considered all information presented by the appellant. Sales of comparable properties were considered. Margaret Brown made a motion that no change be made to the valuation. Jane Sparks seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Glenn Withrow 708512

Mr. Withrow appeared before the Board to appeal the valuation of his property located at 207 Glendale Dr., Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$455,127. The appellant's documentation included an appraisal completed May 2009, using an effective date of January 2009, with a market value of \$410,000. The home was built in 1964 and Mr. Withrow reports that it was built on a slab foundation. Over time water has seeped through the concrete slab and has collected in the ductwork for the HVAC. Mr. Withrow presented two estimates to eliminate the problem, one from Ram Jack for \$11,850 to waterproof the foundation, and the second estimate is in the range of \$17,000 to \$19,000 for installation of a French drain.

During deliberations the Board considered all information presented by the appellant. Jane Sparks made a motion to change the physical depreciation from 27% to 38% and to add a land adjustment of T-10 for the sloping topography. Margaret Brown seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Glenn Withrow 752137

Mr. Withrow appeared before the Board to appeal the valuation of his property located at 489 Erwin Rd., Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$251,626. The property is a 4.79 acre tract improved with an 895 square foot dwelling in very poor condition. The appellant's documentation included a letter from the Orange County Health Department stating that the land is unsuitable for building. Per the owner, if he were to tear the existing house down, he would not be allowed to re-build because the land does not perc.

During deliberations the Board considered all information presented by the appellant. Jane Sparks made a motion to add a land adjustment of A-24 because the land does not perc. Jerry Kruter seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Brian & Nathalie Schwab 750606

Mr. and Ms. Schwab chose not to appear before the Board but asked that their documentation serve as the appeal for their property located in Southern Village at 103 Arlen Park Dr., Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$646,626. The Schwab's are aware that their property valuation was adjusted downward from \$707,530 to \$646,626 during the informal appeal process. The appellants believe the 2009 valuation to be excessive when compared with other homes in the neighborhood.

During deliberations the Board considered all information presented by the appellant. Sales of comparable properties were considered. Margaret Brown made a motion hat no change be made to the valuation. Jane Sparks seconded the motion and the motion carried.

Ayes: 3
Noes: 0

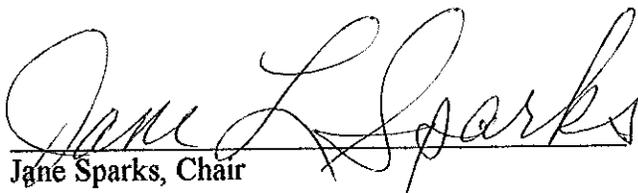
Edward & Donna Cohen **736636**

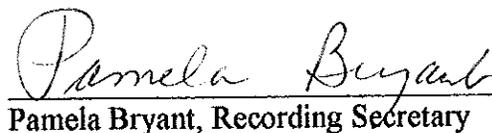
Mr. and Ms. Cohen chose not to appear before the Board but asked that their documentation serve as the appeal for a vacant lot, Lot #12, located in the Winding Ridge subdivision, Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$152,279. No supporting documentation was included with the appeal.

During deliberations the Board considered all information presented by the appellant. Sales of comparable properties were considered along with viewing GIS maps of the property. Margaret Brown made a motion to change the land adjustment of A-42 to A-46 for the severely sloping topography. Jane Sparks 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. Jerry Kruter seconded the motion and the meeting was adjourned at 4:50 pm.


Jane Sparks, Chair


Pamela Bryant, Recording Secretary