

MINUTES
Board of Equalization and Review
July 22, 2009

Board Members Present: Jane Sparks, Chair
Jerry Kruter

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 22, 2009. Jane Sparks made a motion to approve the minutes from Thursday June 11, and Friday June 12, 2009. Jerry Kruter seconded the motion and the motion carried.

Katherine Young 753980

Ms. Katherine Young appeared before the Board to appeal the valuation of her property located at 104 Hearthstone Ln., Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$287,483. Ms. Young purchased the property in 2005 for \$238,000. The appellant is aware that the valuation was adjusted downward from \$293,397 to \$287,483 during the informal appeal process, but wishes to pursue further reduction in the valuation. The property is a 10,208 square foot lot improved with a 1480± square foot residence. Ms. Young believes her valuation to be excessive when compared with homes that have sold in her neighborhood. Her home is very near railroad tracts, busy Homestead Road, and a group home for disabled people.

During deliberations the Board considered all information presented by the appellant. Sales of comparable properties were considered. Jane Sparks made a motion to have a staff appraiser visit the property and make corrections to the sketch and county information based on findings. This property will not need to come before the Board for further consideration. Jerry Kruter seconded the motion and the motion carried.

Ayes: 2
Noes: 0

Lauren Hunt 720200

Ms. Hunt appeared before the Board to appeal the valuation of her property located at 204 Hill St., Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$265,398. Ms. Hunt purchased the property in 2003 for \$185,000. The appellant is aware that the valuation was adjusted downward from \$267,705 to \$265,398 during the informal appeal process, but wishes to pursue further reduction in the

valuation because the house was built in 1955 has the original kitchen and one bath. It is 928± square feet with two bedrooms, and has central heat and air, but is not in good condition per the owner.

During deliberations the Board considered all information presented by the appellant. Sales of comparable properties were considered. Jane Sparks made a motion to correct the county record by adding central heat and air, and to change the physical depreciation from 27% to 30%. Jerry Kruter seconded the motion and the motion carried.

Ayes: 2
Noes: 0

Matthew Schofield 270684

Mr. Schofield appeared before the Board to appeal the valuation of his property located at 1302 Jimmy Ed Rd., Hurdle Mills, NC. The property is a 19.63 acre tract of land with an old house that is not habitable and several miscellaneous outbuildings. Per Mr. Schofield, he has not had the property tested to see if the soil will perc. Documentation included several MLS sheets for sales of properties in the area that did not perc. Mr. Schofield requested that the Board table any decision on the matter, and allow him until September 30 to have the soil tested.

During deliberations the Board considered all information presented by the appellant. Sales of comparable properties were considered. Jane Sparks made a motion to allow Mr. Schofield to have the soil tested and forward the results to the Board no later than September 30, at which time the Board will make a final decision. Mr. Schofield was advised that if the perc test is not received by the deadline, no change will be made to the valuation. Jerry Kruter seconded the motion and the motion carried.

Ayes: 2
Noes: 0

Michael Krasnov 765334

Mr. Krasnov appeared before the Board to appeal the valuation of his property located at 124 Colfax Dr., Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$685,012. The appellant is aware that the valuation was adjusted downward from \$820,655 to \$685,012 during the informal appeal process, but wishes to pursue further reduction in the valuation. Documentation included an appraisal completed February 2009 with a valuation of \$632,000. The property is a 31,707 square foot lot improved with a 3936± square foot residence. Mr. Krasnov is concerned that an affordable housing subdivision is being built in close proximity to his home and reports that a new road into the subdivision now borders his property. He feels these factors negatively impact his valuation.

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 that no change be made to the valuation. Jerry Kruter seconded the motion and the motion carried.

Ayes: 2
Noes: 0

Kevin Wolff **741269**

Mr. Wolff appeared before the Board to appeal the valuation of his property located at 133 Forsythe Dr., Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$229,403. The appellant is aware that the valuation was adjusted downward from \$235,913 to \$229,403 during the informal appeal process, but wishes to pursue further reduction in the valuation. Documentation included an information from the county website comparing his valuation with neighboring homes. He feels there is a disparity between his valuation and that of his neighbors.

During deliberations the Board considered all information presented by the appellant. Sales of comparable properties were considered. Jane Sparks made a motion to change the grade from B+15 to B+05 to put the valuation more in line with the neighborhood. Jerry Kruter seconded the motion and the motion carried.

Ayes: 2
Noes: 0

Merna Galassi **765599**

Ms. Merna Galassi appeared before the Board to appeal the valuation of her property located in the Meadowmont Subdivision at 414 Simerville Rd., Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$796,308. Ms. Galassi purchased the property in 2003 for \$633,500. The appellant is aware that the valuation was adjusted downward from \$879,490 to \$796,308 during the informal appeal process, but wishes to pursue further reduction in the valuation. Documentation included an appraisal completed March 2009 with an estimated market value of \$725,000. Ms. Galassi also presented comparable sales and listings in her neighborhood. Per the homeowner, the third floor is unfinished, but has permanent stairs. Ms. Galassi believes the market value to the \$725,000.

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 change the grade from A+55 to A+45 to put the valuation more in line with the neighborhood. Jerry Kruter seconded the motion and the motion carried.

Ayes: 2
Noes: 0

Michael Potter 716266

Mr. Michael Potter appeared before the Board to appeal the valuation of his property located at 75 Cedar Hills Dr., Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$512,758. Mr. Potter purchased the property in 1986 and built his 3176 square foot home in 1988. The appellant is aware that the valuation was adjusted downward from \$532,293 to \$512,758 during the informal appeal process, but wishes to pursue further reduction in the valuation. Mr. Potter feels there is a disparity between his lot value and that of his neighbors. Documentation included a comparison of his lot value with neighboring lots. Mr. Potter requested that his land value be reduced from \$151,354 to \$137,366 and that the value of his residence be reduce from \$361,404 to \$271,548.

During deliberations the Board considered all information presented by the appellant. Sales of comparable properties were considered. Jane Sparks made a motion to correct county information by adding the gazebo seen on the GIS system and confirmed by Mr. Potter. No further change should be made to the valuation. Jerry Kruter seconded the motion and the motion carried.

Ayes: 2
Noes: 0

Alan & Mary Dow 705360

Mr. and Mrs. Dow appeared before the Board to appeal the valuation of their property located at 2018 N. Lakeshore Dr., Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$1,013,184. Mr. and Mrs. Dow purchased the property in 1993 for \$420,000. The appellants are aware that the valuation was adjusted downward from \$1,131,055 to \$1,013,184 during the informal appeal process, but wish to pursue further reduction in the valuation. Documentation included an appraisal completed March 2009 with an estimated market value of \$833,000. The Dows feel the lake front land values are excessive. Their home was built in 1964 and has two of the original baths. One bath was renovated in the 1990's. There is no finished attic area and a partial basement that floods occasionally.

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 information by removing the attic finish and removing the basement area from building section C, removing the design factor, and changing the grade from A+30 to A+20 . Jerry Kruter seconded the motion and the motion carried.

Ayes: 2
Noes: 0

Donna Lunsford 545261

Ms. Donna Lunsford appeared before the Board to appeal the valuation of her property located at 527 Grand Oak Dr., Hillsborough, NC. The current tax value assigned to the property by Orange County is \$389,731. The appellant is aware that the valuation was adjusted downward from \$426,052 to \$389,731 during the informal appeal process, but wishes to pursue further reduction in the valuation. Documentation included an appraisal completed February 2009 with an estimated market value of \$340,000. The property is a 1.25 acre tract improved with a 3168± square foot residence. Per the appellant, building section D is not a deck, but a patio area.

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 information by changing building section D from a deck to a patio. The motion also included changing the design factor from .20 to .15 and changing the grade from B+15 to B+10. Jerry Kruter seconded the motion and the motion carried.

Ayes: 2

Noes: 0

Ronald Usery & Sharon Karnash 123945

The appellants appeared before the Board to appeal the valuation of their property located at 5513 Quail Hollow Dr., Hillsborough, NC. The current tax value assigned to the property by Orange County is \$245,883. The appellants are aware that the valuation was adjusted downward from \$246,404 to \$245,883 during the informal appeal process, but wish to pursue further reduction in the valuation. Documentation included MLS sheets of recent sales. Per the appellants, there is an unfinished attic and half of the area beneath the living area is basement and half is crawl space. The basement section has a concrete floor and is used for storage.

During deliberations the Board considered all information presented by the appellant. Sales of comparable properties were considered. Jane Sparks made a motion to correct county information by adding the exterior wall designation for building section A to frame and delete the attic finish. The motion also included deleting the design factor and changing the grade from B+10 to B+05. Jerry Kruter seconded the motion and the motion carried.

Ayes: 2

Noes: 0

Laura Silvestri 707623

Ms. Laura Silvestri appeared before the Board to appeal the valuation of her property located at 613 Shady Lawn Rd., Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$440,987. Per the owner, the property is a rental property. The house has 3.5 baths and one non-functioning fireplace. Per Ms. Silvestri, the house is not insulated in the attic or crawl space and has deferred maintenance and repairs that would have to be completed before the house could be marketed.

During deliberations the Board considered all information presented by the appellant. Sales of comparable properties were considered. Jane Sparks made a motion to correct county information by changing the baths from 2 baths, 3 fixtures to 3.5 baths with 8 fixtures. The motion also included changing the grade from A+30 to A+25 and removing the design factor. Jerry Kruter seconded the motion and the motion carried.

Ayes: 2
Noes: 0

Kerry & Theresa Harris 732914

Mr. and Mrs. Harris appeared before the Board to appeal the valuation of their property located at 112 Dartmouth Ct., Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$419,244. The appellants are aware that the valuation was adjusted downward from \$427,844 to \$419,244 during the informal appeal process, but wish to pursue further reduction in the valuation. Documentation included an appraisal completed May 2009 with an estimated market value of \$415,000.

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

Ayes: 2
Noes: 0

Don & Nancy Oates 720123

Mr. and Mrs. Oates appeared before the Board to appeal the valuation of their property located at 112 Mendel Dr., Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$434,701. The appellants are aware that the valuation was adjusted downward from \$450,111 to \$434,701 during the informal appeal process, but wish to pursue further reduction in the valuation. The property is a 2300± square foot home with 3 bedrooms, 2.5 baths, and one fireplace. Documentation included photographs showing the steep incline of the lot. Per the owner, the property cannot be expanded due to the incline.

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

Ayes: 2
Noes: 0

Eric & Tara Stewart 471535

Mr. and Mrs. Stewart appeared before the Board to appeal the valuation of their property located at 101 Chalet Dr., Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$420,346. The appellants are aware that the valuation was adjusted downward from \$437,937 to \$420,346 during the informal appeal process, but wish to pursue further reduction in the valuation. The property is a 2.561 acre tract improved with a 2883± square foot home. Documentation included an appraisal with a market value of \$415,000.

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 that no change be made in the valuation. Jerry Kruter seconded the motion and the motion carried.

Ayes: 2
Noes: 0

Barbara O'Donnell 746147

Mrs. O'Donnell appeared before the Board to appeal the valuation of her property located at 105 Pebble Springs Rd., Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$418,187. The appellants are aware that the valuation was adjusted downward from \$437,575 to \$418,187 during the informal appeal process, but wish to pursue further reduction in the valuation. The property is a 12,921 square foot lot improved with a 2968± square foot home. According to the appellant, the property has been on the market for some time, but has not sold. The owner reported some rotten wood on the exterior, water and sewer drainage problems, and settlement/structural issues.

During deliberations the Board considered all information presented by the appellant. Sales of comparable properties were considered. Jane Sparks made a motion to direct a staff appraiser to visit the property, verify data and make appropriate changes based on findings. This property will not need to come before the Board for further reconsidered. Jerry Kruter seconded the motion and the motion carried.

Ayes: 2
Noes: 0

Richard Riggsbee **500595**

Mr. Riggsbee appeared before the Board to appeal the valuation of his property located at 4007 Old NC 10, Durham, NC. The current tax value assigned to the property by Orange County is \$408,355. The property is currently in the county's land use program and the actual valuation the tax is based upon is \$40,820.50. The property is the 37.1 acre tract of land improved with the appellant's primary residence of 1190 square feet. Mr. Riggsbee is appealing the valuation of the land only. The appellant presented a map showing a power line easement that crosses the property.

During deliberations the Board considered all information presented by the appellant. Sales of comparable properties were considered. Jane Sparks made a motion to change the land adjustment from E-10 to E-20 to allow for the proximity of the power line easement. Jerry Kruter seconded the motion and the motion carried.

Ayes: 2
Noes: 0

Richard Riggsbee **712634**

Mr. Riggsbee appeared before the Board to appeal the valuation of a 12.5 acre parcel of land on the north side of Cornwallis Road, Orange County, NC. The current tax value assigned to the property by Orange County is \$171,310. The property is currently in the county's land use program and the actual valuation the tax is based upon is \$2,687.50. Per the appellant, this is a wooded lot that has no road frontage. According to Mr. Riggsbee, the land has sandy soil and would not perc for a conventional septic system; therefore, a special system would have to be installed in order to build on the property.

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

Ayes: 2
Noes: 0

Richard Riggsbee **706678**

Mr. Riggsbee appeared before the Board to appeal the valuation of a 12.52 acre parcel of land described as 3 Riggsbee Hrs property, Orange County, NC. The current tax value assigned to the property by Orange County is \$105,475. The property is currently in the county's land use program and the actual valuation the tax is based upon is \$3,066.80. Mr. Riggsbee believes the value for this parcel to be in line and withdrew his appeal.

Richard Riggsbee **756917**

Mr. Riggsbee appeared before the Board to appeal the valuation of a 5 acre tract of land south of Cornwallis Road, Orange County, NC. The current tax value assigned to the property by Orange County is \$27,415. Mr. Riggsbee owns one-third interest in this lot. The property is located in the flood plain and due to this, Mr. Riggsbee asked that the valuation be reduced further.

During deliberations the Board considered all information presented by the appellant. Jane Sparks made a motion to change the land adjustment from E-80 to E-85 for the flood plain. Jerry Kruter seconded the motion and the motion carried.

Ayes: 2
Noes: 0

Baeton Riggsbee **755292**

Mr. Riggsbee appeared before the Board to appeal the valuation of his son's property described as SM P/O #1 Owl's Wood, Orange County, NC. The current tax value assigned to the property by Orange County is \$10,988. The property has no legal access.

During deliberations the Board considered all information presented by the appellant. It was pointed out that the land has already been adjusted by 90% for no access. Jane Sparks made a motion that no change be made to the valuation. Jerry Kruter seconded the motion and the motion carried.

Ayes: 2
Noes: 0

Sidney Rachlin **753399**

Mr. Rachlin appeared before the Board to appeal the valuation of his property located at 404 Silver Creek Tr., Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$751,531. The appellant is aware that the valuation was adjusted upward from \$719,544 to \$751,531 due to completion of the basement renovation, and wishes to pursue reduction in the valuation. The owner feels the value placed on his property by Orange County is excessive when compared to neighborhood properties. He also feels the noise factor from I-40 has a negative influence on his valuation.

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 that no change be made in the valuation. Jerry Kruter seconded the motion and the motion carried.

Ayes: 2

Noes: 0

Ismail Suayah 703254

Mr. Ismail appeared before the Board to appeal the valuation of his property located at 415 S. Greensboro St., Carrboro, NC. The current tax value assigned to the property by Orange County is \$319,550. Ms. Ismail purchased the property in 2002 for \$186,000. The property is 1± acre lot improved with a 1017 square foot residence. Per the appellant, the property slopes steeply toward his home and there are no sidewalks and no shoulders on the side of a busy road. The property is not connected to city water and sewer and according to Mr. Ismail, it would be cost prohibitive to connect to city water and sewer due to the distance from his property to the current line. The appellant requested addition time to obtain an appraisal of his property and submit it to the Board.

During deliberations the Board considered all information presented by the appellant. Jane Sparks made a motion to table any decision regarding the valuation of this property until November 30, 2009, in order to give Mr. Ismail time to obtain an appraisal of his property. Jerry Kruter seconded the motion and the motion carried.

Ayes: 2

Noes: 0

Don Thomas 469001
Susan Smith 365714

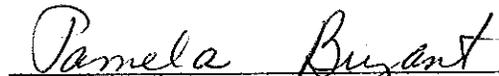
The appellants listed above failed to appear before the Board. Since the appellants presented no evidence, Jane Sparks made a motion that no change be made to the value at this time. Should this property owners request to reschedule, prior to Board adjournment, their case can be reconsidered at that time. Jerry Kruter seconded the motion and the motion carried

Ayes: 2

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 7:00 pm.


Jane Sparks, Chair


Pamela Bryant, Recording Secretary