

**MINUTES**  
**Board of Equalization and Review**  
**July 23, 2009**

Board Members Present: Jane Sparks, Chair  
Jerry Kruter  
Barbara Levine

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 1:15 p.m. on Thursday, July 23, 2009. Jane Sparks made a motion to approve the minutes from June 23, June 25, June 30 and July 1, 2009. Jerry Kruter seconded the motion and the motion carried.

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**Grover Wrenn & Robin Cutson    705241**

The appellants appeared before the Board to appeal the valuation of their property located at 1900 Rolling Rd., Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$343,403. Mr. Wrenn & Ms. Cutson purchased the property in 2004 for \$232,000. The appellants appeared only as a formality. They had previously been in contact with the Assessor and had discussed the changes the Assessor had made on their property and agreed with the changes.

The Assessor advised the Board that he had visited the appellant's home and recommended that the grade be changed from A+40 to A+15 and the physical depreciation be changed from 29% to 33% to give a valuation of \$312,413. Barbara Levine made a motion to adopt these changes as recommended by the Assessor. Jane Sparks seconded the motion and the motion carried.

Ayes: 3  
Noes: 0

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**Jeanette Dunn                    765586**

Ms. Dunn appeared before the Board to appeal the valuation of her property located at 103 Little Branch Tr., Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$509,284. The appellant is aware that the valuation was adjusted downward from \$526,196 to \$509,284 during the informal appeal process, but wishes to pursue further reduction in the valuation. Ms. Dunn purchased the property in 2004 for \$369,500. Per the owner, there is an OWASA easement located on the left side of her property and it prohibits any planting or parking pad. There is insufficient space to the

right of the home for a parking pad. She feels this restriction negatively affects the value of her home and market value should be between \$465,000 and \$475,000. Documentation included comparison between her valuation and current listings and properties that have sold in the neighborhood.

During deliberations the Board considered all information presented by the appellant. Sales of comparable properties were considered. Jerry Kruter made a motion to correct the county record by changing the number of fixtures from 2.5/10 to 2.5/8 and changing the grade from A+35 to A+25. The motion also included changing the land adjustment from A-78 to A-80 for the OWASA easement. Barbara Levine seconded the motion and the motion carried.

Ayes: 3  
Noes: 0

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**Gene Jonson**                      **742189**

Mr. Jonson appeared before the Board to appeal the valuation of his property located at 6011 Meadow Run Ct., Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$340,955. The appellant is aware that the valuation was adjusted downward from \$360,244 to \$340,955 during the informal appeal process, but wishes to pursue further reduction in the valuation. The property is a 3.125 acre tract of land improved with a 2158 square foot residence. Mr. Jonson purchased the property in 1998 for \$234,000. Per the owner, his neighborhood was unwillingly annexed into Carrboro in 2006 and he believes this negatively affects his valuation. His home is on a private road and is not connected to city water and sewer. Mr. Jonson pointed out that a power line crosses the rear of his property and there is a large drainage area to the side and back of his property that does not drain well. Documentation included MLS sheets provided by a local realtor of comparable listings and sales of similar properties in the area. The appellant pointed out his proximity to the landfill as well as some deferred maintenance and a design/structural problem with the roof.

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 number of rooms and to increase the physical depreciation from 13% to 15%. Barbara Levine seconded the motion and the motion carried.

Ayes: 3  
Noes: 0

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**Lindesay Harkness**                      **706875**

Ms. Harkness appeared before the Board to appeal the valuation of her property located at 2122 N. Lakeshore Dr., Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$1,162,803. The appellant is aware that the valuation was adjusted downward from \$1,328,025 to \$1,162,803 during the informal appeal process,

but wishes to pursue further reduction in the valuation. Ms. Harkness provided photographs of the house showing deferred maintenance issues. Much of the house is the original home built in 1962 and per the homeowner, a new purchaser would most likely tear the house down and rebuild.

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 records by changing the foundation on building section B from masonry to slab, and removing the basement area from building section C. The motion also included changing the physical depreciation from 27% to 37%. Barbara Levine seconded the motion and the motion carried.

Ayes: 3  
Noes: 0

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**Gwendolyn Lamb**                      **716257**

Ms. Gwendolyn Lamb appeared before the Board to appeal the valuation of her property located at 2 Wysteria Way, Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$682,745. The appellant is aware that the valuation was adjusted downward from \$709,621 to \$682,745 during the informal appeal process, but wishes to pursue further reduction in the valuation. Documentation included comparison of the Orange County valuation with neighboring properties printed from the county website. Ms. Lamb does not contest the value of the lot, but feels the value of the home is excessive when compared to the valuation of neighboring homes and feels the value of her home should be closer to \$116 per square foot, or \$434,125.

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 A+35 to A+30. Barbara Levine seconded the motion and the motion carried.

Ayes: 3  
Noes: 0

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**Lesley Pratt**                      **724013**

Ms. Leslie Pratt appeared before the Board to appeal the valuation of her property located at 28 Sedgewood Rd., Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$414,990. The appellant is aware that the valuation was adjusted downward from \$429,112 to \$414,990 during the informal appeal process, but wishes to pursue further reduction in the valuation. Documentation included comparison of the Orange County valuation with neighboring properties printed from the county website. Ms. Pratt pointed out that she is in very close proximity to I-40 and feels the noise has a negative impact on her property value.

During deliberations the Board considered all information presented by the appellant. Sales of comparable properties were considered. Barbara Levine made a motion to add a land adjustment of A-10 this property to adjust for the noise from I-40. The same adjustment should be made to 24 Sedgewood Road and 26 Sedgewood Road. 18 Mafolie Court should be adjusted upward \$40,000. Jane Sparks seconded the motion and the motion carried.

Ayes: 3  
Noes: 0

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**Chris Deschene      709706**

Mr. Chris Deschene appeared before the Board to appeal the valuation of his property located at 719 Emory Dr., Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$279,259. The appellant is aware that the valuation was adjusted downward from \$287,170 to \$279,259 during the informal appeal process, but wishes to pursue further reduction in the valuation. Documentation included comparison of his valuation with neighboring properties. Mr. Deschene feels 822 Churchill Dr. is very similar to his property and it sold in May of 2009 for \$257,500. Documentation included photographs of structural problems related to faulty piers supporting the house.

During deliberations the Board considered all information presented by the appellant. Sales of comparable properties were considered. Barbara Levine recused herself as Mr. Deschene is an acquaintance. Jerry Kruter made a motion to direct the staff to do a site visit of the property and make appropriate changes based on findings. There is a detached office that was viewed on the GIS mapping system that is not currently documented on the county tax information. The property will not need to come before the Board for further consideration. Jane Sparks seconded the motion and the motion carried.

Ayes: 2  
Noes: 0

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**Lunsford Long      749391**

Mr. Lunsford Long appeared before the Board to appeal the valuation of his property located at 9 Mt. Bolus Rd., Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$396,081. The appellant is aware that the valuation was adjusted downward from \$398,569 to \$396,081 during the informal appeal process, but wishes to pursue further reduction in the valuation. Documentation included an appraisal completed January 2009 with an estimated market value of \$355,000. Mr. Long reported many items of deferred maintenance in a Memo he read before the Board.

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 records by changing building section C from a special addition to a carport and

also removing "00" for attic finish. Her motion included changing the grade from A+25 to A+05 and changing the physical depreciation from 45% to 40%. Jerry Kruter seconded the motion and the motion carried.

Ayes: 3  
Noes: 0

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**Cary Nailing                      641006**

Ms. Nailing appeared before the Board to appeal the valuation of her property located at 5105 Howard Ct., Efland, NC. The current tax value assigned to the property by Orange County is \$187,275. The property is in the land use program for Orange County and the actual valuation that the tax is based upon is \$155,318. Documentation included printouts from the Orange County website showing properties that have sold in the immediate area of her home. Ms. Nailing pointed out that a power line easement crosses her property and there is no legal access off of Howard Ct. The appellant feels these two factors have a negative influence on her land value and requests a reduction in the land value only.

During deliberations the Board considered all information presented by the appellant. Sales of comparable properties were considered. Jane Sparks made a motion to add a land adjustment of E-05 for the power line easement. Barbara Levine seconded the motion and the motion carried.

Ayes: 3  
Noes: 0

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<b><u>Mark Smith</u></b>	<b><u>704518</u></b>
<b><u>Phillip Meyer</u></b>	<b><u>715452</u></b>
<b><u>Kyle Crowder</u></b>	<b><u>701187</u></b>
<b><u>Michael Riddle</u></b>	<b><u>751422</u></b>
<b><u>Roland Gobert</u></b>	<b><u>342592</u></b>
<b><u>Erwin Boyd</u></b>	<b><u>766744</u></b>

The Assessor asked the Board to approve a site visit for the above listed properties. Jane Sparks made a motion that a staff appraiser be directed to do a field review of the properties and make appropriate changes based on finding. The properties will not need to come before the Board for further consideration. Barbara Levine seconded the motion and the motion carried

Ayes: 3  
Noes: 0

The Assessor presented the following properties to the Board to approve values that have been made on these properties.

Owner	Tract #	Old Value	New Value
Ingrid Moffie	730829	\$295,171	\$235,433
Kevin Sousa	468456	\$280,520	\$262,515
Kevin Sousa	418120	\$ 82,085	\$ 54,075
Kevin Sousa	442125	\$ 41,629	\$ 15,997
Kevin Sousa	468457	\$555,150	\$487,688
Kevin Sousa	400148	\$ 89,780	\$ 63,666

Jane Sparks made a motion to approve the value changes as presented above. Barbara Levine seconded the motion and the motion carried

Ayes: 3  
Noes: 0

**Matthew Ripley-Moffitt      703999**  
**Julie Tucker                623772**  
**Mercedes Pannone         753363**  
**Tzu-Ming Tsang             748698**  
**Tin Pham                        773935**  
**Tin Pham                        773936**  
**Judith Cooper                707492**

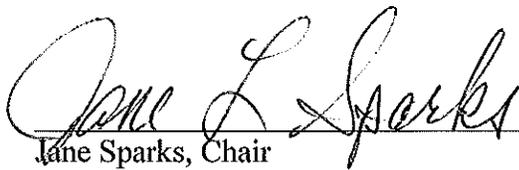
The appellants listed above failed to appear before the Board. Since the appellants presented no evidence, Jane Sparks made a motion that no change be made to the value at this time. Should this property owners request to reschedule, prior to Board adjournment, their case can be reconsidered at that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

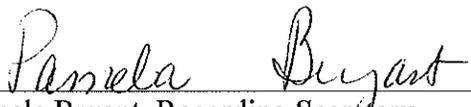
Ayes: 3  
Noes: 0

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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 4:45 pm.

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Jane Sparks, Chair

  
Pamela Bryant, Recording Secretary