

NC
HH
H

C/A
HH

MINUTES
Board of Equalization and Review
June 11, 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 1:12 p.m. on Thursday, June 11, 2009.

Randy Marshall **601272**

Mr. Marshall appeared before the Board to appeal the valuation of his property located at 3826 Riders Tr., Hillsborough, NC. The current tax value assigned to the property by Orange County is \$498,974. Mr. Marshall's documentation included an appraisal completed May 2009 with a value of \$490,000. Mr. Marshall is aware that his assessed value was adjusted downward during the informal appeal process from \$540,170 to \$498,974 due to an error in county records. The area over the garage has been listed incorrectly as finished area since his house was built and Mr. Marshall is requesting a refund for the mistake for past years. Mr. Marshall was advised by county staff that he should expect a decision regarding his refund request sometime in August.

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

Ayes: 2
Noes: 0

Terry Adams **432804**

Mr. Adams appeared before the Board to appeal the valuation of his property located at 2303 George Anderson Dr., Hillsborough, NC. The current tax value assigned to the property by Orange County is \$121,653. Mr. Adams purchased the property in 2006 for \$97,000. Mr. Adams described an ongoing problem with flooding that occurs on his property during severe weather conditions. He contends his property is the lowest area in the subdivision and water flows from all sides. Mr. Adams presented photographs of his yard taken during a heavy downpour. His crawl space has water lines 6" above the level

of the ground and according to his estimate would cost about \$20,000 to cure the problem of flooding under the house.

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-05 to E-10. Jerry Kruter seconded the motion and the motion carried.

Ayes: 2
Noes: 0

Jean R. Hodder **764665**

Ms. Hodder appeared before the Board to appeal the valuation of her property located at 301 Circle Park Pl., Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$1,336,421. Ms. Hodder purchased the property in 2006 for \$1,048,500. Ms. Hodder documentation included MLS listing sheets for her property and several others in her neighborhood. She feels her property is most similar to 300 Circle Park Pl., which is valued lower by the county. Her unit has 5.5 baths, 4865± square feet, and an elevator. There is a third floor level, which is partially finished.

During deliberations the Board considered all information presented by the appellant. Sales of comparable properties were considered. Staff informed the Board that this property has already been adjusted downward from \$1,355,386 to \$1,336,421 during the informal appeal process. Jerry Kruter made a motion that the story height be changed from 25 to 20 and attic finish be changed to 100%. Jane Sparks seconded the motion and the motion carried.

Ayes: 2
Noes: 0

David Channel **559786**

Mr. Channel appeared before the Board to appeal the valuation of his property located at \$1132 Crown Ct., Hillsborough, NC. The current tax value assigned to the property by Orange County is \$202,497. Mr. Channel's documentation included an appraisal completed January 2009 for \$177,500.

During deliberations the Board considered all information presented by the appellant. Sales of comparable properties were considered. Jane Sparks made a motion to lower the grade from B+15 to B+00 and to add \$3,200 for 2 sheds not previously recorded by the County. Jerry Kruter seconded the motion and the motion carried.

Ayes: 2
Noes: 0

Brent Jenkins **744346**

Mr. Jenkins appeared before the Board to appeal the valuation of his property at 1313 Old Greensboro Rd., Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$307,946. Mr. Jenkins is concerned that his home is valued too high when compared with the home next door (Tract 309655).

During deliberations the Board considered all information presented by the appellant. Sales of comparable properties were considered. Jerry Kruter made a motion to send a staff appraiser to the residence to go inside the home, review the physical depreciation, re-measure and make appropriate changes based on findings. This property will not need to be considered further by the Board. Jane Sparks seconded the motion and the motion carried.

Ayes: 2

Noes: 0

Pam Zeman **704107**

Ms. Zeman appeared before the Board to appeal the valuation of her property located at 323 Lindsay St., Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$273,734. Ms. Zeman purchased the property in 2005 for \$245,000. Per the appellant, this is a rental property.

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

Ayes: 2

Noes: 0

Der Hua Tang **765554**

Mr. Tang appeared before the Board to appeal the valuation of his property located at 7208 North Hill Dr., Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$621,301. Mr. Tang's documentation included an appraisal completed February 2009 with a value of \$590,000. The land size is 3.89 acres in size and the appellant believes his land value is excessive when compared to other land in his neighborhood.

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-30 to E-35 and change the market adjustment from 8% to 10%. Jerry Kruter seconded the motion and the motion carried.

Ayes: 2
Noes: 0

David Neal **765554**

Mr. Neal appeared before the Board to appeal the valuation of his property located at 206 Weaver Mine Tr., Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$461,976. The home is 1928± square feet with an unfinished basement. Mr. Neal has an appraisal completed February 2009 with an appraised value of \$405,000. Mr. Neal will fax a copy of the appraisal to the county office by the end of the day Friday June 12, 2009.

Jane Sparks made a motion to table the review of this property until after Friday June 12, 2009. If the appraisal is received, the Board will review the appraisal and deliberate at that time. Jerry Kruter seconded the motion and the motion carried.

Ayes: 2
Noes: 0

Cobey **765534**

Mr. Cobey appeared before the Board to appeal the valuation of his property located at 300 Circle Park Pl., Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$1,286,410. Mr. Cobey purchased the property in 2006 for \$1,068,000. There is 6600 SF, 4 bedrooms, 4.5 baths, an elevator, and the third floor is finished.

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

John Boyer **709528**

Mr. Boyer chose not to appear before the Board but requested his documentation serve as his appeal. Mr. Boyer's property is located at 6310 Turkey Farm Rd., Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$686,249. Mr. Boyer purchased the property in 2008 for \$535,000. The appellant's documentation included an appraisal completed February 2009 with a value of \$596,000.

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 to the valuation. Jerry Kruter seconded the motion and the motion carried.

Ayes: 2
Noes: 0

Larry & Billie Ray **626906**

Mr. & Mrs. Ray chose not to appear before the Board, but requested their documentation serve as their appeal. The Ray's property is located on the east side of SR 1956, 2509 Orange Chapel-Clover Gardner Rd., Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$425,995. The property is improved with a residence. The property is in the land use program and the actual taxable valuation is \$165,205. There were no supporting documents submitted with the appeal.

During deliberations the Board considered all information presented by the appellant. Since there were no supporting documents, 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

Billie Thompson Ray **626439**

Mr. & Mrs. Ray chose not to appear before the Board, but requested that their documentation serve as their appeal. The Ray's property is a 72.58 acre unimproved tract located on the east side of SR 1956, Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$446,294. The property is in the land use program and the actual taxable valuation is \$24,677. There were no supporting documents submitted with the appeal.

During deliberations the Board considered all information presented by the appellant. Since there were no supporting documents, 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

Billie Thompson Ray **675040**

Mr. & Mrs. Ray chose not to appear before the Board, but requested that their documentation serve as their appeal. The Ray's property is a 62.50 acre tract improved with residence and several outbuildings at 2114 Wildcat Creek Rd., Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$471,577. There were no supporting documents submitted with the appeal.

During deliberations the Board considered all information presented by the appellant. Since there were no supporting documents, 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

John Wilson Moore **707149**

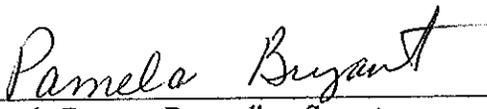
The appellant listed above failed to appear before the Board. Since the appellant presented no evidence, Jane Sparks made a motion that no change be made to the value at this time. Should Mr. Moore request to reschedule prior to Board adjournment, his case can be reconsidered at that time. Jerry Kruter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

Ayes: 2
Noes: 0

Having heard all the appeals scheduled on this date, Ms. Sparks made a motion to adjourn this meeting. Jerry Kruter seconded the motion and the meeting was adjourned at 4:21 pm.



Jane Sparks, Chair



Pamela Bryant, Recording Secretary