

MINUTES
Board of Equalization and Review
June 16, 2009

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

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

Ms. Sparks called the meeting to order at 1:07 p.m. on Tuesday, June 16, 2009.

James & Madelyn Hollowell 707600

Mr. and Mrs. Hollowell appeared before the Board to appeal the valuation of their property located at 1603 N. Greensboro St., Carrboro, NC. The current tax value assigned to the property by Orange County is \$229,431. The Hollowell's purchased the property in 1976. The appellant's presented an appraisal completed March 2009 with a value of \$186,200. Mr. and Mrs. Hollowell have dealt with flooding issues since they purchased the property. Approximately 25 years ago catch basins with piping were placed on their property to run the water away from their home. It has worked well over the years, but has recently begun to fail. The Hollowell's do not know if this is due to the pipes being blocked or the amount of water being piped through the system. Mr. and Mrs. Hollowell are aware that the valuation was reduced during the informal appeal process from \$242,660 to \$229,431, but they wish to pursue further reduction in the valuation. The appellant's believe their value should be closer to that of 214 Hillsborough Road, which is very similar to their home in square footage and valued at \$226,770 by Orange County.

During deliberations the Board considered all information presented by the appellant. Sales of comparable properties were considered. Jerry Kruter made a motion to change the land adjustment from E-10 to E-30 for flooding issues. Barbara Levine seconded the motion and the motion carried.

Ayes: 3
Noes: 0

David & June Carbonneau 715463

Mr. & Mrs. Carbonneau appeared before the Board to appeal the valuation of their property located at 2137 Old Oxford Road East, Chapel Hill, NC. The current tax value

assigned to the property by Orange County is \$316,976. Mr. and Mrs. Carbonneau purchased this duplex in September 2006 for \$285,000. The Carbonneau's documentation included an appraisal completed January 2009 with a value of \$295,000. A storm drain passes through the side and rear of the property, but the storm drain is inadequate to hold the flow of water and the property floods during heavy downpours. The appellant's have pursued a remedy with the Town of Chapel Hill and the Storm Water Department, but the issue has not been settled to their satisfaction.

During deliberations the Board considered all information presented by the appellants. Sales of comparable properties were considered. Jerry Kruter made a motion to change the land adjustment from A-10 to A-25 and change the economic depreciation from 05% to 10% to adjust for the flooding issues. Barbara Levine seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Paul Lindsay 738000

Mr. Lindsay appeared before the Board to appeal the valuation of his property located at 100 Glendale Dr., Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$482,182. Mr. Lindsay's documentation included an appraisal completed January 2009 with a value of \$429,000. Mr. Lindsay is aware that the valuation was decreased during the informal appeal process from \$524,977 to \$482,182, but wishes to pursue further reduction in the valuation.

During deliberations the Board considered all information presented by the appellants. Sales of comparable properties were considered. Jane Sparks made a motion to correct county records by changing the basement area to 100% with 50% finished, and also to change the grade from A-05 to A-15. Jerry Kruter seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Anna Richards 459537

Mr. Scott Dorsett, Appraiser and representative for Ms. Richards, appeared before the Board to appeal the valuation of Ms. Richards property located at 107 Rencher St., Hillsborough, NC. The current tax value assigned to the property by Orange County is \$107,689. Mrs. Richards has owned this property since 1998. The house is 1200± square feet, has 7'2" ceilings and has some deferred maintenance. The property is located next door to a funeral home. Mr. Dorsett completed an appraisal on this property January 2009 with a value of \$68,000.

During deliberations the Board considered all information presented by the appellant. Sales of comparable properties were considered. Jane Sparks made a motion to increase the physical depreciation on the garage to 80% and add a 10% economic depreciation for the proximity of the funeral home to the property. Barbara Levine seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Vijay Ranganathan 708650

Mr. Ranganathan appeared before the Board to appeal the valuation of his property located at 1706 Fountain Ridge Rd., Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$265,889. Mr. Ranganathan believes his valuation is excessive. The house is a split level home with 2.5 baths and is approximately 2,200 square feet. Mr. Ranganathan purchased the property in 2006 for \$259,000.

During deliberations the Board considered all information presented by the appellant. Sales of comparable properties were considered. Barbara Levine made a motion that no changed be made to the value. Jerry Kruter seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Stephen Neigher 745566

Mr. Neigher appeared before the Board to appeal the valuation of a 8.711 Acre unimproved lot located adjacent to his primary residence at 4000 Mt. Sinai Rd., Durham, NC. The current tax value assigned to the property by Orange County is \$213,813. Mr. Neigher presented a copy of a lot survey that shows much of the land is not buildable due to two power line easements and a buffer that crosses the property. There is also a large pond on the property, which also limits the area that can be improved. The property does perc.

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 A-05 to A-15 for the power line proximity. Jerry Kruter seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Craige Ruffin 706955

Mr. Ruffin appeared before the Board to appeal the valuation of her property located at 2026 Markham Ct., Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$536,136. Mr. Ruffin purchased the home in 2008 for \$580,000. The appellant brought in photographs of the property and some charts comparing his property with other properties in the area. He believes the value of his property to be more in the range of \$445,000 to \$475,000.

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: 3
Noes: 0

Mark Burnett 720159

Mr. Burnett appeared before the Board to appeal the valuation of his property located at 102 Old Forest Creek Dr., Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$406,578. Mr. Burnett's documentation included an appraisal completed January 2009 with a value of \$350,000. According to Mr. Burnett there is some deferred maintenance.

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 physical depreciation from 13% to 16%. Jerry Kruter seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Mark Burnett 730925

Mr. Burnett appeared before the Board to appeal the valuation of his property located at 407 McCauley St., Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$270,105. The unit is 1400 square feet with a garage in the basement used as a rental property. Mr. Burnett's documentation included a chart showing all the recent condominiums sales in Chapel Hill and a copy of a neighborhood newsletter.

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 value. Barbara Levine seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Kathryn Newell **708218**

Ms. Newell appeared before the Board to appeal the valuation of her property located at 8 Bolin Heights, Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$141,957. The appellant purchased the property in 2000 for \$110,000. Ms. Newell is aware that the valuation was decreased from \$153,364 to \$141,957 during the informal appeal process, but wishes to pursue further reduction in the valuation. The appellant presented several photographs showing needed repairs. Per the owner, the house has not been updated. Also, according to the owner, the house is on a gravel road with no sidewalks.

During deliberations the Board considered all information presented by the appellant. Sales of comparable properties were considered. Jerry Kruter made a motion to change the physical depreciation from 36% to 45%. Barbara Levine seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Jae Seong & Mee K Lee **770718**

Mr. and Mrs. Lee appeared before the Board to appeal the valuation of their property located at 205 Napa Valley Way, Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$312,717. The Lee's purchased the property in 2005 for \$263,000. The appellants presented the Board an appraisal with a value of \$280,000. The house has 3 baths, is 2240± square feet with 200± square feet of finished attic space.

During deliberations the Board considered all information presented by the appellant. Barbara Levine made a motion to correct the county record by changing the attic finish from 100% to 25% and changing the baths from 2.5/10 to 3/6. Jerry Kruter seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Kevin Cates **503113**

Mr. Cates chose not to appear before the Board to appeal the valuation of his vacant lot located on the north side of SR 1538, Orange County, NC. The current tax value assigned to the property by Orange County is \$92,254. The tract is 10.45 acres in size.

The appellant's documentation included a letter from the Orange County Health Department indicating that the tract will not perc for a septic system.

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-30 for odd shape and non perc site. Barbara Levine seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Margaret Rindfuss **702118**

Ms. Rindfuss chose not to appear before the Board to appeal the valuation of her property located at 317 W. University Dr., Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$393,185. The house is only 970± square feet and per the owner, there are no sales of properties this size in the area.

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 physical depreciation from 24% to 33% for the small amount of square footage and one bathroom. Barbara Levine seconded the motion and the motion carried.

Ayes: 3
Noes: 0

William Towne Family Trust **718599**

Mr. Towne chose not to appear before the Board to appeal the valuation of the property located at 506 Caswell Rd., Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$317,787. The appellant's letter indicates they think the valuation is excessive.

During deliberations the Board considered all information presented by the appellant. Sales of comparable properties were considered, and the subject was viewed on GIS. Barbara Levine made a motion to correct the county record by changing the open porch area to open porch and deck. Jane Sparks seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Barry Ferris **7448881**

Mr. Ferris chose not to appear before the Board to appeal the valuation of his property located at 4848 Taproot Ln., Durham, NC. The current tax value assigned to the property by Orange County is \$606,509. Mr. Todd purchased the property in 2002 for \$522,000.

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. Barbara Levine seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Janet Petty 737884

Ms. Petty chose not to appear before the Board to appeal the valuation of her property located at 1001 Brace Ln., Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$236,118. Ms. Petty purchased the property in 2002 for \$185,500.

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. Barbara Levine seconded the motion and the motion carried.

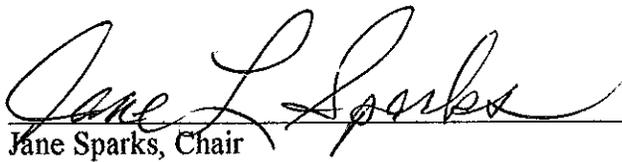
Ayes: 3
Noes: 0

C-Dex Rental Co., LLC 402349

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 the appellant request to reschedule prior to Board adjournment, the case can be reconsidered at that time. Jerry Kruter seconded the motion and the motion carried

Ayes: 3
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 5:10 pm.


Jane Sparks, Chair


Pamela Bryant, Recording Secretary