

MINUTES
Board of Equalization and Review
June 17, 2009

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

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

Ms. Sparks called the meeting to order at 1:05 p.m. on Wednesday, June 17, 2009. The Deputy Assessor informed the Board that the informal appeal process ended on March 31, 2009. Because of the volume of appeals, the revaluation team is now completing informal appeals and the second round of notices are ready to be sent out notifying taxpayers of value changes. Since the Board of Equalization and Review convened prior to the notices being sent out, the Board must adopt/approve the changes that were made during the informal appeal process. Of the informal reviews considered for this mailing, 517 had changes in their valuation and 2200 remained the same. Jerry Kruter made a motion to adopt/approve the changes as recommended by the revaluation team. Jane Sparks seconded the motion and the motion carried.

Jean Anderson 704901

Attorney Sid Alexander and Peg Shanley, Appraiser, representatives for Mrs. Anderson, appeared before the Board to appeal the valuation of her property located at 11 Buttons Ln., Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$1,018,140. Ms. Anderson purchased the property in 1997 for \$535,000. According to Mr. Alexander, the actual area of the tract is 3.147 rather than 3.35 acres as listed on County Records. Documentation presented included an appraisal of the land completed by Ms. Shanley in June 2009 with a value of \$415,000. The appellant chose not to include the house in the appraisal, as the land value is what she considers to be excessive. Ms. Shanley contends that the lot, which backs up to busy Manning Drive, is steep in the rear and heavily wooded. The appraisal value is based on the premises that this portion of the lot is not as valuable as the buildable portion where the house sits.

During deliberations the Board considered all information presented by the appellant. Sales of comparable properties were considered. Jane Sparks made a motion to table this property until staff has had an opportunity to review the actual acreage with land records and look at comparable sales in the area. Jerry Kruter seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Uniquities Holdings LLC 701854

Ms. Julie Jennings appeared before the Board to appeal the valuation of her property located at 452 W. Franklin St., Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$686,563. Ms. Jennings is aware that the valuation was adjusted from \$708,802 downward to \$686,563 during the informal appeals process, but wishes to pursue further reduction in the valuation. She feels there is a disparity between her land value and the land value of all the other properties on W. Franklin Street. She presented photographs of her store front.

During deliberations the Board considered all information presented by the appellant. Sales of comparable properties were considered. Jane Sparks made a motion to table deliberation on this property's valuation until staff has had an opportunity to do a thorough review of land values on W. Franklin Street. Jerry Kruter seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Whitney Long 701880

Ms. Long appeared before the Board to appeal the valuation of her property located at 135 North Street, Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$145,098. The property is a .09 acre lot improved with a 800 square foot, 2 bedroom, one bath house. Ms. Long purchased the property in 2007 for \$152,000 with the intention of living there, but did not feel the area was safe due to vagrants. The appellant also feels the building restrictions by the Town of Chapel Hill prohibit her from doing the renovations she would like to do to the property. Ms. Long decided to convert the property into a rental property.

During deliberations the Board considered all information presented by the appellants. 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

John & Nancy Benjamin 713098

Mr. and Mrs. Benjamin appeared before the Board to appeal the valuation of their property located at 1086 Burning Tree Dr., Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$796,346. Mr. and Mrs. Benjamin purchased the property in 2003 for \$625,000. The Benjamin's are aware that the valuation was adjusted from \$838,901 downward to \$796,346 during the informal appeals process, but wish to pursue further reduction in the valuation. The documentation presented included a market analysis completed by a local realtor, who recommends a market value of \$759,900. The appellants believe their valuation is excessive when compared to similar properties on their street.

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 configuration of the sketch, which will decrease the value. No further change should be made to the value. Barbara Levine seconded the motion and the motion carried.

Ayes: 3

Noes: 0

William & Karen Barrows 123201

Mr. and Mrs. Barrows appeared before the Board to appeal the valuation of their 10.09 unimproved tract of land located at the corner of SR 1508 & SR 1519, Cedar Grove, NC. The current tax value assigned to the property by Orange County is \$73,243.

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

Ayes: 3

Noes: 0

William & Karen Barrows 124344

Mr. and Mrs. Barrows appeared before the Board to appeal the valuation of their 14.22 unimproved tract of land located at SR 1519. The current tax value assigned to the property by Orange County is \$88,235. This tract of land has no road frontage and is very swampy in the rear portion.

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 40% adjustment to the land to adjust for the flood plain. Barbara Levine seconded the motion and the motion carried.

Ayes: 3
Noes: 0

William & Karen Barrows 100734

Mr. and Mrs. Barrows appeared before the Board to appeal the valuation of their primary residence located on the east side of SR 1519. The current tax value assigned to the property by Orange County is \$137,465. According to the appellant's, this tract of land floods several times a year, has no road frontage and is accessed by a right-of-way easement.

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

Richard Howard 500906

Mr. Howard chose not to appear before the Board but asked that his documentation serve as his appeal. Mr. Howard is appealing the valuation of his property located at 1803 Adams Pl., Hillsborough, NC. The current tax value assigned to the property by Orange County is \$161,638. Documentation included an appraisal completed May 2009 with a value of \$130,000.

During deliberations the Board considered all information presented by the appellant. Sales of comparable properties were considered. There is a discrepancy between the county square footage of 2145 and the square footage in the appraisal. There is a question regarding the closed-in area of the garage and the current use for that area. Jane Sparks made a motion to have a staff appraiser go to the property and re-measure the house and also check the actual use of the former garage area. This information should come back before the Board for final deliberation. Jerry Kruter seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Edward Eldred 703370

Mr. Eldred chose not to appear before the Board but asked that his documentation serve as his appeal. Mr. Eldred is appealing the valuation of his property located at 112 High St., Carrboro, NC. The current tax value assigned to the property by Orange County is \$258,350.

During deliberations the Board considered all information presented by the appellant. Sales of comparable properties were considered. There is a discrepancy between the county square footage of 1555 and what the appellant says is actual square footage of \$1174. Jane Sparks made a motion to have a staff appraiser go to the property and re-measure the house. This information should come back before the Board for final deliberation. Jerry Kruter seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Michael Prewitt **566176**

Mr. Prewitt chose not to appear before the Board but asked that his documentation serve as his appeal. Mr. Prewitt is appealing the valuation of his 10.02 vacant lot, #12 in Walnut Hill Farm Subdivision, Hillsborough, NC. The current tax value assigned to the property by Orange County is \$254,293.

During deliberations the Board considered all information presented by the appellant. Sales of comparable properties were considered. Jane Sparks made a motion to table this appeal until staff has had an opportunity to review the unit price for all of Walnut Hill Farm Subdivision. After reviewing, the recommendation of the Orange County staff will come before the Board for final deliberation. Jerry Kruter seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Kim Nguyen **704145**

Mr. Nguyen chose not to appear before the Board but asked that his documentation serve as his appeal. Mr. Nguyen is appealing the valuation of his property located at 1109 E. Franklin St., Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$371,869. Mr. Nguyen purchased this property in 2007 for \$365,000. Since that time there has been an addition of a glassed-in porch and deck.

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

Monacan Trail LLC 500176

The appellants chose not to appear before the Board, but asked that their documentation serve as their appeal. Monacan Trail LLC is appealing the valuation of a 20.96 acre unimproved parcel of land located on St. Mary's Road, Orange County, NC. The current tax value assigned to the property by Orange County is \$191,591. This tract of land is currently participates in the land use program for Orange County and the valuation that the taxes are based upon is \$7,006.40.

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

Thomas Hunter 772965

Mr. Hunter chose not to appear before the Board, but asked that his documentation serve as his appeal. The appellant is appealing the valuation of a condominium unit located at 109-D Todd St., Carrboro, NC. The current tax value assigned to the property by Orange County is \$199,882. Mr. Hunter purchased the property in 2007 for \$197,000.

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

Thomas Wolf 252947

Mr. Wolf chose not to appear before the Board, but asked that his documentation serve as his appeal for a .98 acre lot located on Shorefront Lane, Lot #12A, Sec B, Just-a-Mere Landing, Hillsborough, NC. The current tax value assigned to the property by Orange County is \$181,019. Mr. Wolf purchased the property in 2006 for \$190,000, but due to the size and shape of the lot, needs to obtain a building variance before he can build on the lot. Until the building variance is obtained, Mr. Wolf does not feel the lot is worth the amount of the tax valuation

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

Michael Joerling 739787

Mr. Joerling chose not to appear before the Board, but asked that his documentation serve as his appeal for a triplex located at 205 Elm St., Carrboro, NC. The current tax value assigned to the property by Orange County is \$505,869. Mr. Joerling purchased the property in April 2009 for \$447,000. The three units are 998 square feet each.

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

John Wilson Moore 707149

Mr. Moore chose not to appear before the Board, but asked that his documentation serve as his appeal for his property located at 1818 N. Lakeshore Dr., Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$869,640. Mr. Moore has owned the property since 1978. Documentation included an appraisal completed February 2009 with a value of \$660,000.

During deliberations the Board considered all information presented by the appellant. Sales of comparable properties were considered. It was pointed out that the property valuation had been reduced from \$930,000 to \$869,640 during the informal appeal process. 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

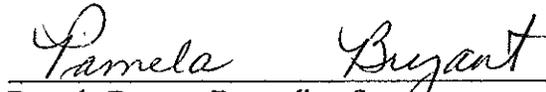
The appellant listed above failed to appear before the Board. Since the appellant presented no evidence, Jane Sparks made a motion that no change be made to the value at this time. Should the appellant request to reschedule prior to Board adjournment, the case can be reconsidered at that time. Jerry 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 5:15 pm.


Jane Sparks, Chair


Pamela Bryant, Recording Secretary