

MINUTES
Board of Equalization and Review
June 17, 2010

Board Members Present:

Chair - Raymond Atwater
Karen Morrissette
Barbara Levine

Staff Members Present: Judy Ryan, Deputy Assessor
Steve Hensley, Appraiser
Scherri Robinson, Recording Secretary

Raymond Atwater called the meeting to order at 1:00 p.m. on Wednesday June 17, 2010

Dennis McNamara **707305**

Mr. McNamara appeared before the Board to appeal the valuation of his property located at 111 Lone Pine Road, Chapel Hill NC. The current value assigned to the property by Orange County is \$ 1,118,671. The appellant's appeal states that the actual footage of the buildings on the subject's property is 24% less than that in the Land Records. They feel that the value of the buildings should be reduced proportionately. The subject's land was significantly impacted by the RCD (Resource Conservation District). The value of the land should be adjusted accordingly.

During deliberations, the Board considered all information presented by the appellant and the county. Barbara Levine made a motion to correct the square footage of the building and to change the area above the garage from LQ (Living Quarters) to an unfinished attic. These adjustments should bring the property value in line with that in the area. Karen Morrissette seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Patrick Marsh **705533**

Mr. Marsh chose not to appear before the Board and wanted to have their documents serve as their appeal. They are appealing the valuation of the property located at 205 BURLAGE CIRCLE, CHAPEL HILL, NC. The current value assigned to the property by Orange County is \$ 373,111. The appellant's documents state that the house is in bad condition. There is much deferred maintenance. It does not have a kitchen. The second floor is not heated or air conditioned. The property was in distressing condition when

purchased. It does have potential but not at this moment. The subject was purchased for 285,000. This was appealed last year. But the value had been raised under the assumption of the appraiser, at the time, that there were renovations done. No renovations have been done.

During deliberations, the Board considered all information presented by the appellant and the county. The Board determined that there was enough evidence to warrant a reduction to the property valuation. Due to the condition of the property, Ms. Morrissette made a motion to adjust the depreciation to 35% and change the property to a one story with a 100 % finished attic. Barbara Levine seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Donald Freeman **374017**

Mr. Freeman appeared before the board to appeal the valuation of his property located at 419 Mourning Dove Court, Mebane NC. The current value assigned to the property by Orange County is \$ 202,428. Mr. Freeman states that since there was no house in January of 2009, he should not have been assessed values that were in place before he even had a property. He closed on this property in April of 2009 and paid \$ 186,730. It was appraised at \$ 187,000. He presented an appraisal that had comps from 2008. This property is currently on the market for \$184,000.

During deliberations, the Board considered all information presented by the appellant and the county. The Board determined that the evidence presented by the appellant was not sufficient enough to warrant a reduction to the property valuation. The current valuation was in line with that in the area. Ms. Levine made a motion that no change be made to the valuation. Ms. Morrissette seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Pablo Molina **762919**

Mr. Molina appeared before the board to appeal the valuation of his property located at 109 Old Cooper Square, Chapel Hill, NC. The current value assigned to the property by Orange County is \$ 132,022. This property is a 1191 square foot two story condo that was purchased in November of 2009 for \$ 124,000. He had received the notice of value change which prompted him to file an appeal. The appellant feels that the assessment is over what the market value is by more the \$8,000. He presented the Board with an appraisal and comps for their review.

During deliberations, the Board considered all information presented by the appellant and the county. The Board determined that the evidence presented by the appellant was not sufficient enough to warrant a reduction to the property valuation. They deemed that the current valuation was in line with that in the area. Ms. Levine made a motion that no change be made to the valuation. Ms. Morrisette seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Gong Wen 710275

Mr. Gong appeared before the board to appeal the valuation of this property located at 408 Lakeshore Lane Chapel Hill NC. The current value assigned to the property by Orange County is \$ 581,517. This property is 3379 square feet and was purchased in June of 2009 for \$ 586,500. The appellant feels that they assessed property value is higher than the market value. He is presenting the Board with updated documents, GIS maps and a spreadsheet of neighborhood comparables for their review. This property has not had any upgrades.

During deliberations, the Board considered all information presented by the appellant and the county. The Board determined that the evidence presented by the appellant was not sufficient enough to warrant a reduction to the property valuation. They deemed that the current valuation was in line with that in the area. Ms. Levine made a motion that no change be made to the valuation. Raymond Atwater seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Mark O'Neal 560758

Mr. O'Neal failed to appear before the board to appeal the value of his property. The LEGAL DESCRIPTION is 6 CREEKSTONE P83/144. The current value assigned to the property by Orange County is \$194,772.

The Board chose to review the appellant's appeal even though that appellant did not appear. During deliberations, the Board considered all information presented by the appellant and the county. All surrounding properties were reviewed for grade. All surrounding properties grades were comparable to the subject property a. The Board reviewed his appeal from last year determined that the evidence presented by the appellant was not sufficient enough to warrant a reduction to the property valuation. They deemed that the current valuation was in line with that in the area. Mr. Atwater made a

motion that no change be made to the valuation. Ms. Levine seconded the motion and the motion carried.

Ayes: 3
Noes: 0

David Van Mater 475602

Mr. Van Mater failed to appear before the board to appeal the value of his property located at 209 ENSTONE COURT, HILLSBOROUGH, NC. The current value assigned to the property by Orange County is \$ 501,781. The appellant's documents state that this property was purchased in May of 2009 for \$ 421,113 which is approximately \$ 80,000 less than the assessed value. He believes that a value of \$ 450,000 represents a fair compromise.

The Board chose to review the appellants appeal even though that appellant did not appear. During deliberations, the Board considered all information presented by the appellant and the county. All surrounding properties were reviewed for grade and depreciation. All surrounding properties grades were comparable to the subject property and the Board deemed that a change to the grade was necessary. Ms Levine made a motion to change the grade to B+5. This would bring the value to approximately \$ 446,200. Ms. Morrissette seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Gwendolyn H Lamb 716257

Ms. Lamb appeared before the board to appeal the value of her property located at 2 Wysteria Way, Chapel Hill NC. The current value assigned to the property by Orange County is \$ 669,249. Ms. Lamb presented the board with an analysis of property values in her neighborhood. She stated that her property has the highest property value in her neighborhood. She claims that most of her neighbors had major renovations done to their properties but she has had none and she does not understand why her value is so high. This is a 1 ½ story property with an unfinished deck. Total square footage is 3775 for this property according to the county's measurement. The appraisal that the appellant presented has the property square footage at 3895. Ms. Lamb stated that 775 square feet was an unfinished bonus room. The appellant noted that the 755 square feet should not have been included in the living area on the appraisal.

During deliberations, the Board considered all information presented by the appellant and the county. The appraisal and sales of comparable properties were considered. After deliberation the Board determined that there was evidence that warranted a reduction in

the valuation of this property. Barbara Levine made a motion to change the depreciation of 24 %. Mr. Atwater seconded the motion and the motion carried.

Ayes: 3

Noes: 0

Donald Stanford Jr. 704412

Mr. Stanford appeared before the board to appeal the valuation of his property located at 129 Mallette Street, Chapel Hill, NC. The current value assigned to the property by Orange County is \$322,361. They did have an informal appeal conducted. The appellant felt he did not get a fair decision from his appeal from last year. He wants the board to consider reducing the value of this property to the appraisal value of \$ 206,580. He feels that their property is being valued at a higher value than that of their neighborhood. This property was built in 1880. The property is a one bedroom, one bath residential property. The house renovations required customization due to the date of the house's construction. The appellant's land value is about 70% of assessment. He feels that the land value is out of line with that of the area.

During deliberations, the Board considered all information presented by the appellant. The appraisal and sales of comparable properties were considered. After deliberation the Board determined that there was not sufficient evidence to warrant a reduction to the current property valuation. Ms. Morrisette made a motion that no change be made to the valuation. Mr. Atwater seconded the motion and the motion carried.

Ayes: 3

Noes: 0

Enton P Hito 775553

Mr. Hito appeared before the board to appeal the valuation of his property located at 22017 Turner Road, Chapel Hill NC. The current value assigned to the property by Orange County is \$104,727. This property was purchased in March of 2009 for \$ 107,750. The appellant states in his appeal that this parcel is currently undeveloped and is not serviced by any utilities, including water and sewer as required by Chapel Hill Zoning Ordinance. He believed that it is the very reason that this lot has remained at a lower value when compared to other neighboring lots in the area. In its existing form this lot is not buildable, however it will be considered buildable once utilities are connected at which point the valuation may fully represent the market value.

During deliberations, the Board considered all information presented by the appellant and county. The appraisal and sales of comparable properties were considered. After deliberation the Board determined that the current value assessed by the county is correct.

Ms. Levine made a motion that no change be made to the valuation. Mr. Atwater seconded the motion and the motion carried.

Ayes: 3

Noes: 0

Harendra Arora 771612

Mr. Arora appeared before the board to appeal the valuation of this property located at 101 Whirlaway Lane, Chapel Hill NC. This property was purchased in July on 2009 for 1,099,500. This property value was adjusted along with the entire neighborhood during an earlier appeal. The adjusted value is to approximately \$1,157,000. The appellant still feels that the valuation is too high.

During deliberations, the Board considered all information presented by the appellant and the county. The appraisal and sales of comparable properties were considered. After deliberation the Board determined that the adjustments previously made were reflective of the market prior to 1/1/09 and therefore elected to make no further adjustments. Ms. Morrissette made a motion of no change to the valuation. Ms. Levine seconded the motion and the motion carried.

Ayes: 3

Noes: 0

Kenneth Larson 766444

Mr. Larson appeared before the board to appeal a notice of discovery. In 2002 the land was split and the house that was on the property inadvertently deleted from the tax records. Upon realizing the error, the county assessed the structure and forwarded a notice of the current year's value and an assessment of taxes with penalty associated with the removed structure. The General Statutes refer to this as a Notice of Discovery. Mr. Larson was unaware that the improvements had not been taxed. He has paid his tax bills at receipt. He stated that the error fell on the county to correct its record. No notation on the bill states exactly what is being assessed. There is no breakdown of land/improvements. He owned the property in 2000. The county currently has the property appraised at 285,471. Mr. Larson feels the value is fair.

During deliberations, the Board considered all information presented by the appellant and the county. The Board determined that the county erred and that the appellant was not at fault. Mr. Atwater made a motion to reduce the assessed value by an amount that would equal the amount of the penalty implied on the Notice of Discovery. Ms. Levine seconded the motion and the motion carried.

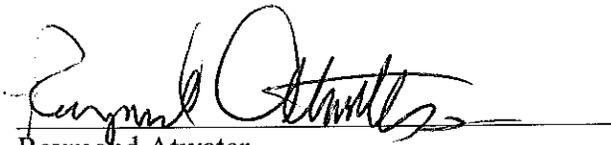
Ayes: 3
Noes: 0

Sarah Madry 705671

The appellant listed above failed to appear before the Board. Since the appellants presented no evidence, Mr. Atwater made a motion that no change be made to the values at this time. Should these property owners request to reschedule, prior to Board adjournment, their case can be reconsidered at that time. Ms. Morrissette seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Having heard all the appeals scheduled on this date, Jennifer Marsh made a motion to adjourn this meeting. Raymond Atwater seconded the motion and the meeting was adjourned at 5:00 pm.


Raymond Atwater


Scherri Robinson, Recording Secretary