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**MINUTES**  
**Board of Equalization and Review**  
**June 19, 2009**

Board Members Present: Jane Sparks, Chair  
Jerry Kruter  
Reg Morgan

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 Friday, June 19, 2009.

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**Reed Johnson**            **701941**

Mr. Reed Johnson appeared before the Board to appeal the valuation of his property located at 1014 Highland Woods Rd., Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$456,043. Mr. Johnson has owned the property since 1991. The appellant is aware that the valuation has been adjusted downward during the informal appeal process from \$468,550 to \$456,043. Documentation included an appraisal completed March 2009 with a value of \$435,000. Mr. Johnson also presented a chart comparing valuations in this neighborhood with his valuation. The appellant pointed out that his house is about 100 yards away from a water treatment facility. He believes his value to be \$425,550.

During deliberations the Board considered all information presented by the appellant. The appraisal as well as sales of comparable properties were considered. Jane Sparks made a motion to change the baths from 3 to 2.5, change the depreciation from 25% to 26%, and change the design factor from 0.30 to 0.25. Jerry Kruter seconded the motion and the motion carried.

Ayes: 3  
Noes: 0

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**Timothy Herter**            **641821**

Mr. Herter appeared before the Board to appeal the valuation of his property located at 5966 Florasaline Dr., Mebane, NC. The current tax value assigned to the property by Orange County is \$369,997. Mr. Herter purchased the property in 2005 for \$253,000. The appellant presented an appraisal completed in 2009 for \$305,000. He also submitted a chart comparing neighboring home's valuation with his valuation. According to Mr. Herter 25% of the basement is finished with an office area and there is a drainage easement for the subdivision that runs through his property.

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 basement finish from 50% to 25% finished, and send a staff appraiser to re-measure the house and basement. This will not need to come before the Board again and changes should be made by staff based upon findings. Reg Morgan seconded the motion and the motion carried.

Ayes: 3  
Noes: 0

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**Terry & Sue Crook                      706861**

Mr. and Mrs. Crook appeared before the Board to appeal the valuation of their property located at 405 Long Leaf Dr., Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$313,156. The Crook's purchased the property in 1999 and have lived there since. Mr. and Mrs. Crook are aware that their valuation was adjusted downward from \$319,153 to \$313,156 during the informal appeal process, but wish to pursue further reduction in the valuation. Mr. Crook believes his home's valuation to be excessive when compared to other homes in the neighborhood. He provided MLS sheets of sold properties in his neighborhood and asked that the Board look at houses nearest to his home and compare valuations.

During deliberations the Board considered all information presented by the appellant. Sales of comparable properties were considered. The Board looked closely at all the neighboring homes and considered their grade and size as compared with Mr. Crook's property. Reg Morgan made a motion to correct county records by changing the number of baths from 1 to 2. The motion also included changing the value on the gazebo from \$3,000 to \$800, and changing the grade from A+15 to A+00. Jane Sparks seconded the motion and the motion carried.

Ayes: 3  
Noes: 0

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**Tyrus Hainsworth                      709340**

Mr. Hainsworth appeared before the Board to appeal the valuation of his property located at 600 Longleaf Dr., Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$333,532. Mr. Hainsworth is aware that the valuation was adjusted from \$351,559 downward to \$333,532 during the informal appeals process. Mr. Hainsworth feels his value is still excessive and wishes to appeal on this basis.

During deliberations the Board considered all information presented by the appellant. The appraisal and sales of comparable properties were considered. Jerry Kruter made a motion that no change be made to the valuation. Reg Morgan seconded the motion and the motion carried.

Ayes: 3  
Noes: 0

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**Roger Waud**            **720539**

Mr. Michael Parker, Attorney, appeared before the Board to represent Mr. Roger Waud in appealing the valuation of a rental duplex located at #3 Leroyce Rice, Carrboro, NC. The current tax value assigned to the property by Orange County is \$224,224. Mr. Parker provided a market analysis completed December 2008 with a value range of between \$180,000 and \$202,000. He also presented a sheet showing the rental income per unit. Mr. Waud is aware that the valuation was adjusted downward from \$251,842 to \$224,224 during the informal appeal process, but wishes to pursue further reduction in the valuation. He believes the value to be closer to \$202,000.

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. Reg Morgan seconded the motion and the motion carried.

Ayes: 3  
Noes: 0

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**William Lamm**            **761184**

Mr. Lamm appeared before the Board to appeal the valuation of his property located at 109 Beechridge Ct., Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$709,550. Mr. Lamm provided charts comparing his valuation to neighboring homes. He feels his property value has fallen in recent years and pointed to three negative factors that he feels have contributed. First, there is an Oxford house very near his neighborhood which houses individuals who are recovering from drug and alcohol abuse; second, the property is two miles away from the Chatham county line where taxes are lower and property values are less expensive; and third, he believes the school system where the children go in his neighborhood is not perceived by buyers to be as desirable as schools in Chapel Hill.

During deliberations the Board considered all information presented by the appellant. Sales of comparable properties were considered. Jerry Kruter made a motion to lower the grade from A+40 to A+35 for lack of upgrade features. Jane Sparks seconded the motion and the motion carried.

Ayes: 3  
Noes: 0

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**Virgil Lane**                    **731019**

Mr. Lane, accompanied by his appraiser Thomas Whisnant, appeared before the Board to appeal the valuation of his primary residence at 109 Sheffield Cr., Chapel Hill. The current tax value assigned to the property by Orange County is \$2,457,288. Mr. Lane purchased the property in 2004 and tore down the existing house and rebuilt. Mr. Whisnant presented his company's appraisal completed 2009 with an estimated value of \$1,600,000.

During deliberations the Board considered all information presented by the appellant. The appraisal and sales of comparable properties were considered. Jerry Kruter made a motion to direct staff to change the grade and design factor to arrive at a value of \$1.7 million. Jane Sparks seconded the motion and the motion carried.

Ayes: 3

Noes: 0

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**Dale Stapleton**                    **767771**

Ms. Dale Stapleton appeared before the Board to appeal the valuation of her property located at 501 Tilley's Farm Rd., Chapel Hill. The current tax value assigned to the property by Orange County is \$746,599. Ms. Stapleton presented an appraisal dated March 2009 for \$730,000. Her home was completed November 2008 and she feels the tax valuation is excessive. According to Ms. Stapleton, the land has a power line easement, which crosses it almost in the middle. She paid \$165,000 for the lot in 2003. She believes the valuation should be \$650,000.

During deliberations the Board considered all information presented by the appellant. The appraisal and sales of comparable properties were considered. Jane Sparks made a motion to change the land adjustment from A-12 to A-17 for the power line easement. Reg Morgan seconded the motion and the motion carried.

Ayes: 3

Noes: 0

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**Roy Paul**                            **433980**

Mr. Paul appeared before the Board to appeal the valuation of his property located at 1125 Tupelo Dr., Hillsborough, NC. The current tax value assigned to the property by Orange County is \$202,665. The property is two combined lots totaling 2.419 acres improved with a 1620 square foot home. The lot the house is built on does not perc and the septic system is on the second lot. In 1992 Mr. Paul added a carport with a bonus room. Mr. Paul is aware that the valuation was adjusted downward during the informal appeal process from \$212,009 to \$202,665 but wishes to pursue further reduction in the valuation. The appellant provided a CMA with a value of \$180,000.

During deliberations the Board considered all information presented by the appellant. Sales of comparable properties were considered. Reg Morgan made a motion to change the garage to a carport. Jane Sparks seconded the motion and the motion carried.

Ayes: 3  
Noes: 0

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**Laura & Martin Brooks**                      **758891**

Mr. and Mrs. Brooks appeared before the Board to appeal the valuation of their property located at 127 Lake Hogan Farm Rd., Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$573,702. The appellants presented an appraisal completed May 2009 with a value of \$530,000. Mr. and Mrs. Brooks feels there is a discrepancy between the square footage of the appraisal and the square footage the county has recorded.

During deliberations the Board considered all information presented by the appellant. The appraisal and sales of comparable properties were considered. Jerry Kruter made a motion that no change be made to the value. Reg Morgan seconded the motion and the motion carried.

Ayes: 3  
Noes: 0

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**Robert Maddry**                              **441160**

Mr. Maddry, accompanied by his appraiser Scott Dorsett, appeared before the Board to appeal the valuation of his property located at 904 New Grady Brown School Rd., Hillsborough, NC. The current tax value assigned to the property by Orange County is \$305,072. Mr. Dorsett's appraisal was presented with a value of \$260,000 as of January 2009. Mr. Maddry is aware that the valuation was adjusted downward during the informal appeal process from \$310,668 to \$305,072 but wishes to appeal further reduction in the valuation. The lot is a 9.79 acre irregular shaped lot near I-40. Mr. Dorsett believes the value is negatively affected due to the shape of the lot and the noise factor from I-40.

During deliberations the Board considered all information presented by the appellant. The appraisal and sales of comparable properties were considered. Reg Morgan made a motion to add a market adjustment of -14% for the noise from I-40. Jerry Kruter seconded the motion and the motion carried.

Ayes: 3  
Noes: 0

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**Andrew Shannon**                      **767404**

Mr. Andrew Shannon appeared before the Board to appeal the value of his property located at 119 Larkspur Way, Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$789,723. The appellant purchased the property in 2004 for \$561,000. Documentation included an appraisal dated June 2009 with a value of \$700,000.

During deliberations the Board considered all information presented by the appellant. The appraisal and sales of comparable properties were considered. Jerry Kruter made a motion to send a staff appraiser to re-measure the house and bring his finding back to the Board for final review. Jane Sparks seconded the motion and the motion carried.

Ayes: 3  
Noes: 0

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**Amy Jeroloman**                      **739916**

Ms. Jeroloman appeared before the Board to appeal the value of her property located at 305 Deer Ridge Dr., Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$385,361. Documentation included an appraisal dated May 2009 with a value of \$305,000.

During deliberations the Board considered all information presented by the appellant. The appraisal and sales of comparable properties were considered. Reg Morgan made a motion to redraw the garage and living quarters above as detached from the home. Adjustments should be made to reflect a final value of the detached living quarters of \$23,000±. Jane Sparks seconded the motion and the motion carried.

Ayes: 3  
Noes: 0

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**Jonathan Caudill & Keela Lyon**                      **373965**

Mr. Caudill & Ms. Lyon appeared before the Board to appeal the value of their property located at 523 Mockingbird Ln., Mebane, NC. The current tax value assigned to the property by Orange County is \$286,736. Documentation included an appraisal dated June 2009 with a value of \$265,000. The appellants are aware that a downward adjustment was made to the value during the informal appeal process lowering the value from \$291,964 to \$286,736, but they wish to pursue further reduction in the valuation.

During deliberations the Board considered all information presented by the appellant. The appraisal and sales of comparable properties were considered. Reg Morgan acted as buyer's agent to this couple when they purchased this home, so he abstained from voting. Jane Sparks made a motion to direct the staff to make adjustments necessary to reflect a value of \$270,000. Jerry Kruter seconded the motion and the motion carried.

Ayes: 2  
Noes: 0

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**Margaret Adams**                      **600641**

Ms. Adams appeared before the Board to appeal the value of her property located at 7401 Old Greensboro Hwy, Chapel Hill, Mebane, NC. The current tax value assigned to the property by Orange County is \$221,325. Ms. Adams has been living in this home since 1993. It is an older home, probably built around 1910, but was remodeled in 1978. Ms. Adams presented photographs that were taken when the floor was replaced, showing tree roots that are growing under the house. The appellant also showed photographs of the attic area and the old support structure that was left at the time of remodel. Ms. Adams pointed out that a creek runs through the rear of the property.

During deliberations the Board considered all information presented by the appellant. Sales of comparable properties were considered. Reg Morgan made a motion to change the depreciation from 32% to 40% and also to change the year built to 1910. Jerry Kruter seconded the motion and the motion carried.

Ayes: 3  
Noes: 0

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**Dean Brooks**                      **555936**

Mr. Dean Brooks appeared before the Board to appeal the value of his property located at 5900 Martin Hills Ln, Hillsborough, NC. The current tax value assigned to the property by Orange County is \$646,725. Mr. Brooks is aware that the valuation was adjusted downward during the informal appeal process from \$675,957 to \$646,725, but wishes to pursue further reduction in valuation. Martin Hills is a gravel road and is maintained by the property owners. The house has an unfinished basement and a finished attic.

During deliberations the Board considered all information presented by the appellant. The appraisal and sales of comparable properties were considered. Jerry Kruter made a motion to correct the number of bathroom fixtures to 6 with no further reduction in valuation. Jane Sparks seconded the motion and the motion carried.

Ayes: 3  
Noes: 0

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**Peter Turner**                      **767398**

Mr. Peter Turner appeared before the Board to appeal the value of his property located 109 Butterfield Ct., Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$724,674. The appellant purchased the property in 2007 for \$765,000. Mr. Turner presented a chart comparing his homes valuation with other homes 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 that no change be made to the valuation. Jane Sparks seconded the motion and the motion carried.

Ayes: 3  
Noes: 0

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**Leigh Ann Hinshaw**                      **472321**

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

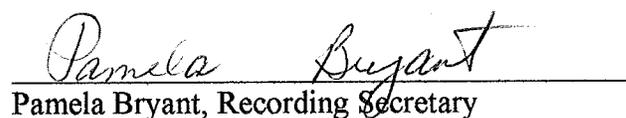
Ayes: 3  
Noes: 0

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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 6:15 pm.

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Jane Sparks, Chair

  
Pamela Bryant, Recording Secretary