

MINUTES
Board of Equalization and Review
June 02, 2010

Board Members Present:

Chair: Tom Heffner
Raymond Atwater
Jennifer Marsh

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

Tom Heffner called the meeting to order at 1:00 p.m. on Wednesday June 2, 2010.

Howard Aronowitz **430204**

Mr. Aronowitz appeared before the Board to appeal the valuation of his property located at 2411 GEORGE ANDERSON DRIVE, HILLSBOROUGH, NC. The current tax value assigned to the property by Orange County is \$ 145,878. This property is a three-bed room, two-bath structure with 1196 square footage. This property was built in 1985. Mr. Aronowitz informed the Board that the County had the incorrect measurements for his porch. He also pointed out that the value of his 10x10 shed was more than that of his neighbors, who also have a 10x10 shed.

During deliberations, the Board considered all information presented by the appellant. After reviewing the comps in the sub division, the Board found that all the properties were in a similar value range of around \$137,000- \$ 159,000. The Board felt that the valuation of this property is in line for that of the neighborhood. They recommended additional depreciation be applied to the shed and the front porch measurements be corrected in the County records. Tom Heffner made a motion to adjust the depreciation on the shed and change the square footage measurements on the front porch. This will change the valuation to approximately \$ 138,500. Raymond Atwater seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Billie Thon-Lanigan **675930**

Ms. Thon- Lanigan appeared before the Board to appeal the valuation of his property. The legal description for this property is 6 RADNOR FARM SUB P105/67. The current value assigned to the property by Orange County is \$ 596,247. This property is a 30.27 acre lot improved with a 2376 square footage residence. The appellant feels that the building value is not the true market value based on the appraisal and an arms length

sales transaction. This property was purchased in May of 2009 for \$ 306,233. There was an appraisal done in March of 2009 that stated the value of the property should be between \$345,000 and \$ 375,000. The appraisal was conducted for a mortgage to purchase this property. Ms. Thon- Lanigan states that the property had no heating, air conditioning or hot water heater. She also stated that both of the wells on this property were infected. There are several other structures on this property aside from the residence. These structures are listed as a Quonset hut, a barn, 3 sheds and a "firehouse". The appellant refers to the "firehouse" as a kennel. Ms. Thon- Lanigan feels that due to the renovations that were performed on the property, the value increased. During the renovation process, they added two additional bedrooms and a bath and half bath. Also a small kitchen was added. Ms. Lanigan had already submitted a 2010 informal appeal with the County Assessors Office. She did not understand how the County assessed the values. Mr. Heffner explained the valuation process to Ms. Lanigan. The appellant states that it is hard to do a comp for farms. These building values had not changed since 1996, the Barn, the hut, the kennel and the sheds value did not change.

During deliberations, the Board considered all information presented by the appellant. Jennifer Marsh made a motion that the grade on the residence be amended to A-10 and adjust the depreciation to 18%. Additionally, the Board recommended that the outbuildings be adjusted to reflect the amount suggested by the appellant on her appeal form. Tom Heffner seconded the motion and the motion carried.

Ayes: 3

Noes: 0

Alice Durham 743794 & 743792

Ms. Durham appeared before the Board to appeal the valuation of the properties located at 9510 GATES LANE, CHAPEL HILL, NC and a vacant lot with the legal description of #2 JACK GATES EST P57/9. The current value assigned to the properties by Orange County is \$ 147,762 for Tract # 743794 & \$39,559 for Tract # 743792. The appellant described the first property located at 9510 Gates Lane Chapel Hill as a 100-year-old log cabin. This cabin is situated $\frac{3}{4}$ of a mile at the bottom of a dirt road in a watershed area. The log cabin is currently a rental property. Ms. Durham states that she cannot do anything with the lot on tract 743792. She would not be able to sell this property for the value with which the county has it assessed. This property is in a cul-de-sac that is blocked with trash. This property is also in a watershed.

During deliberations, the Board considered all information presented by the appellant and that which was offered by the county. The Board acknowledges that the properties would not perk and that the land values were too high. Raymond Atwater made a motion to adjust the land value on Tract # 743794 to approximately \$ 80,000 and to adjust the land value on Tract # 743792 to approximately \$ 10,000. Tom Heffner seconded the motion and the motion carried.

Ayes: 3

Noes: 0

Andrew Shannon Jr 767404

Mr. Shannon appeared before the Board to appeal the valuation of the property located at 119 OLD LARKSPUR WAY, CHAPEL HILL, NC. The current value assigned to the property by Orange County is \$ 785,040. The appellant feels that the property valuation does not match the market value (based on recent sales), professional appraisal or like properties in the neighborhood. He stated that his house is assessed at \$30,000 higher than other properties in this area. Mr. Shannon feels that his property value should be \$700,000.

During deliberations, the Board considered all information presented by the appellant. The appraisal and sales of comparable properties were considered. The Board did not find anything that would warrant a reduction in the current valuation. The comps that the appellant provided were not valid comps. The comps were for a period after January 2009 so they could not be used in this appeal. The Board found that the values were in line with the area. Tom Heffner made a motion to make no change to the valuation. Jennifer Marsh seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Nanty Meyer 720131

Mr. Meyer appeared before the Board to appeal the valuation of the property located at 244 OLD FOREST CREEK DRIVE, CHAPEL HILL, NC. The current value assigned to the property by Orange County is \$ 458,550. This property was purchased in 1989 for \$ 214,000. Mr. Meyer's appeal states that the valuation of his property does not reflect the current state of the market. His property is an average home with three bedroom, two full baths and one half bathroom. The prices per square foot have gone down over the year. The appellant is saying that the valuation is based on a trend. He does not know if this is the true value of his property. He stated that there is a miscalculation of the trends. The trends are going down so how can the value go up? The point is that the statistical trend is going down. Mr. Meyer feels that there is a flaw in the statistic. He is disputing the statistic.

During deliberations, the Board considered all information presented by the appellant. The appraisal and sales of comparable properties were considered. The Board did not find any evidence that would warrant a reduction in the current valuation. The comps that the appellant provided were not valid comps. The comps were for a period after January 2009 so they could not be used in this appeal. The Board found that the values were inline with the area Tom Heffner made a motion to make no change to the valuation. Jennifer Marsh seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Peggy Leggett 707307

Ms. Leggett appeared before the Board to appeal the valuation of the property located at 129 DIXIE DRIVE, CHAPEL HILL, NC. The current value assigned to the property by Orange County is \$294,782. Ms. Leggett moved into this house in 1968. There has been no renovation done to this property except for the addition of a bay window. There is a covered deck. A field review was conducted in May of 2010 that prompted a correction to be made on the County's measurements. The square footage went from 1720 up to 1856 square foot.

During deliberations, the Board considered all information presented by the appellant. The Board determined that there was no justification to decrease the value. Tom Heffner made a motion that no change be made to the valuation. Raymond Atwater seconded the motion and the motion carried.

Ayes: 3

Noes: 0

Nina Azzu 351539

Ms. Azzu appeared before the Board to appeal the valuation of the property located at 8028 HEBRON CHURCH ROAD, MEBANE, NC. The current value assigned to the property by Orange County is \$ 268,274. This is a 10.05 acre Lot improved with a 3240 square foot residence. Ms. Azzu states to the Board that the house is on a private road that is in need of desperate repair. The house is in disrepair. She also said that this property is a rental. The monthly rent on this property is \$ 1000.00.

During deliberations, the Board considered all information presented by the appellant. The Board did not find any evidence that would warrant a reduction in the current valuation. Jennifer Marsh made a motion that no change be made to the valuation of this property. Raymond Atwater seconded the motion and the motion carried.

Ayes: 3

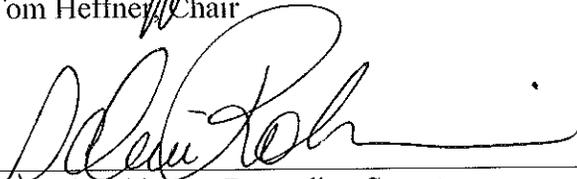
Noes: 0

Beverly Carr 747534

Mr. Loeser and Ms. Carr appeared before the Board to appeal the valuation of the property located at 204 BOLINAS COURT, CHAPEL HILL, NC. The current value assigned to the property by Orange County is \$ 777,586. The value was lowered on an informal appeal. Ms. Carr feels that the properties in the neighborhood have lower values. They are not disputing the land value just the property value. The appellant compared the properties in the neighbors to theirs. They feel that the value of the house should be 129.25 per square foot that would make the building value approximately \$530,305.



Tom Heffner, Chair



Scherri Robinson, Recording Secretary