

MINUTES
Board of Equalization and Review
June 23, 2009

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

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

Ms. Sparks called the meeting to order at 1:07 p.m. on Tuesday, June 23, 2009.

Sarah Laish 707712

Ms. Laish appeared before the Board to appeal the valuation of her property located at 516 Redbud Rd., Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$476,798. Ms. Laish purchased the property in 1998 for \$290,000 with additions to the home in 1991 and 2007. The appellant presented an MLS listing sheet and several MLS sheets for sold properties in her neighborhood. Ms. Laish is aware that the value was adjusted downward from \$485,790 to \$476,798 during the informal appeal process, but wishes to pursue further reduction in valuation.

During deliberations the Board considered all information presented by the appellant. Sales of comparable properties were considered. Ms. Levine acted as broker to Ms. Laish and recused herself from voting. Jane Sparks made a motion to remove the design factor of 0.05. Jerry Kruter seconded the motion and the motion carried.

Ayes: 2
Noes: 0

Asie & Sandra Glasgow 269223

Mr. and Mrs. Glasgow appeared before the Board to appeal the valuation of their property located at 3808 Lonesome Rd., Cedar Grove, NC. The current tax value assigned to the property by Orange County is \$271,608. The Glasgow's inherited the 12.59 acre tract of land and built their home in 2004. The appellants presented an appraisal completed January 2009 with a value of \$231,500. The Glasgow's are aware that the value was adjusted downward from \$279,713 to \$271,608 during the informal appeal process, but wish to pursue further reduction in value.

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

David Ballard 739989

Mr. David Ballard appeared before the Board to appeal the valuation of his property located at 108 Chesley Ct., Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$720,603. Mr. Ballard purchased the property in 2006 for \$685,000. The appellant provided an appraisal dated October 2006 with a valuation of \$686,000. Mr. Ballard is aware that the valuation was adjusted downward from \$730,839 to \$720,603, but wishes to pursue further reduction in valuation. Mr. Ballard presented several pages from the county website with valuations for neighboring homes.

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, comparing with Mr. Ballard's property. Jane Sparks made a motion to correct county records by changing the story height from 17 to 15 and changing the square footage of the living quarters from 576 to 676. Barbara Levine seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Nigel Stuart 769568

Mr. Stuart appeared before the Board to appeal the valuation of his property located at 100 Cross Creek Dr., Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$759,108. The appellant purchased the property in 2007 for \$835,000. Mr. Stuart is aware that the valuation was adjusted from \$808,308 downward to \$759,108 during the informal appeals process, but wishes to pursue further reduction in the valuation. The appellant presented MLS sheets for sold properties in his immediate area. Mr. Stuart pointed out that his lot is a corner lot that fronts Cross Creek Dr. and is sided by heavily traveled Weaver Dairy Rd.

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. Barbara Levine seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Mansoor Eskandari **715256**

Mr. Eskandari appeared before the Board to appeal the valuation of his property located at 639 Arlington St., Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$442,120. Mr. Eskandari is aware that the valuation was adjusted downward from \$455,625 to \$442,120 during the informal appeal process, but wishes to pursue further reduction in the valuation. The appellant presented an MLS listing sheet for 637 Arlington St., which is currently on the market for \$379,900. According to Mr. Eskandari, this home is larger and of better quality construction than his home and the tax valuation is \$434,770.

During deliberations the Board considered all information presented by the appellant. The listing of 637 Arlington St., and sales of comparable properties were considered. Jane Sparks made a motion to correct county records by changing the bathrooms from 2.5 to 3.5 and adding an economic depreciation of -5% for lower quality construction. Barbara Levine seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Oscar Perez **564327**

Mr. Perez appeared before the Board to appeal the valuation of his property located at 5808 Jomali Dr., Durham, NC. The current tax value assigned to the property by Orange County is \$440,468. Mr. Perez provided numerous valuations for neighboring properties with charts comparing his valuation. Mr. Perez's property is a 1.07 acre lot improved with a 2647 square foot home. The appellant purchased the home in 2004 for \$325,000. Mr. Perez feels \$137 per square foot is an appropriate valuation for his home based on comparison with other properties.

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. Jerry Kruter seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Christopher Smith **735749**

Mr. Smith appeared before the Board to appeal the valuation of his property located at 606 Laurel Hill Rd., Chapel Hill. The current tax value assigned to the property by Orange County is \$796,519. Mr. Smith presented an appraisal completed December

2008 with a value of \$649,000. The appellant's property is a .88 acre lot improved with a 3015 square foot dwelling. Mr. Smith purchased the lot in 2006 for \$295,000 to have his home built. Mr. Smith is aware that the valuation was adjusted downward during the informal appeal process from \$825,182 to \$796,519.

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 that no change be made to the valuation. Jerry Kruter seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Peter Uhlenberg 706730

Mr. Peter Uhlenberg appeared before the Board to appeal the valuation of his property located at 804 Shady Lawn Rd., Chapel Hill. The current tax value assigned to the property by Orange County is \$540,441. Mr. Uhlenberg informed the Board that the condition is in need of extensive repair and upgrading.

During deliberations the Board considered all information presented by the appellant. Sales of comparable properties were considered. Jane Sparks made a motion to send a staff appraiser to complete a field review of the site with particular attention to the number of baths, the quality of construction of the addition and the physical depreciation. The staff were instructed to make appropriate changes based on findings. This property will not need to come before the Board for further review. Jerry Kruter seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Lisa Longerich & Nadine Parry 353699

Ms. Longerich & Ms. Parry appeared before the Board to appeal the valuation of their property located at 1418 Squires Rd., Mebane, NC. The current tax value assigned to the property by Orange County is \$194,392. The property is a 10.01 acre tract improved with an 1100 square foot dwelling. The appellants are aware that the valuation was adjusted downward from \$196,092 to \$194,392 during the informal appeal process, but wish to pursue further reduction in valuation. The appellants presented a drawing of their property and photographs showing flooding that occurs during periods of heavy rain.

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 T-15 to T-20 for flooding issues. Jerry Kruter seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Jonathan Van Horn 720064

Mr. Van Horn appeared before the Board to appeal the valuation of their property located at 506 Bolin Creek Dr., Carrboro, NC. The current tax value assigned to the property by Orange County is \$275,287. Mr. Van Horn is aware that the valuation was adjusted downward from \$277,776 to \$275,287 during the informal appeal process, but wishes to pursue further reduction in valuation. The appellant presented a spreadsheet comparing his homes valuation with neighboring homes. Mr. Van Horn also provided pictures showing the physical deterioration and termite damage to his home.

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 22% to 26%. Jerry Kruter seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Toshikazu Mizobuchi 719958

Mr. Mizobuchi appeared before the Board to appeal the valuation of his property located at 108 Basswood Ct., Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$385,004. Mr. Mizobuchi presented an appraisal completed March 2009 with a value of \$337,000. Mr. Mizobuchi is aware that the valuation was adjusted downward during the informal appeal process from \$400,579 to \$385,004, but wishes to pursue further reduction in the valuation. The appellant informed the Board of many items of deferred maintenance and repair that needs to be done to his home.

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 correct the county record by changing the number of baths from 2/6 to 3/6, removing the design factor, and changing the physical depreciation from 14% to 30% due to deferred maintenance issues. Jerry Kruter seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Milton Patterson 301955

Mr. Milton Patterson appeared before the Board to appeal the value of a vacant parcel of land located at 312 Shambley Rd., Mebane, NC. The current tax value assigned to the

property by Orange County is \$29,610. Mr. Patterson feels the valuation is excessive for a vacant lot in this area.

During deliberations the Board considered all information presented by the appellant. Sales of comparable properties were considered. Barbara Levine made a motion that no change should be made to the valuation. Jane Sparks seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Dana Xiao **471575**

Ms. Xiao appeared before the Board to appeal the value of her property located at 506 Childsberg Way, Hillsborough, NC. The current tax value assigned to the property by Orange County is \$314,366. Ms. Xiao purchased the property in 2007 for \$230,000. Documentation included an appraisal dated December 2008 for \$240,000. Ms. Xiao is aware that the valuation was adjusted downward from \$316,331 to \$314,366 during the informal appeal process. Ms. Xiao pointed out that although her garage is a two-car garage, it can only accommodate one car.

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 market adjustment on the property from -15% to -33% and also to make this adjustment to all properties in the neighborhood due to location. Jerry Kruter seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Charles Hayes **771442**

Mr. Hayes appeared before the Board to appeal the value of his 2349 square foot condominium located in Meadowmont Village at 524 W. Barbee Chapel Rd., Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$582,985. Documentation included information on one sale at 633 W. Barbee Chapel Rd.

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

Ayes: 3
Noes: 0

<u>Ming Lang Zhao</u>	<u>769231</u>
<u>George Stuart</u>	<u>740748</u>
<u>Joyce Ann Enoch</u>	<u>472322</u>
<u>Jessica Kelly</u>	<u>472322</u>

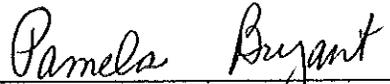
Ms. Jessica Kelly left her paperwork with staff and asked that her appeal be considered by the Board based upon her documentation. The other appellants listed above failed to appear before the Board. Since the appellant presented no evidence, Jane Sparks made a motion that no change be made to the value at this time. Should the appellants 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 5:30 pm.



Jane Sparks, Chair



Pamela Bryant, Recording Secretary