

**MINUTES**  
**Board of Equalization and Review**  
**June 23, 2010**

Board Members Present:

Chair: Tom Heffner  
Raymond Atwater  
Jennifer Marsh

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

Tom Heffner called the meeting to order at 1:00 p.m. on Wednesday June 23, 2010.

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**Peter MacDowell     713443**

Ms. MacDowell appeared before the Board to appeal the valuation of his property located 604 HATCH ROAD, CHAPEL HILL, NC. The current tax value assigned to the property by Orange County is \$ 281,585. The appellant stated that because of their unique location, people do not look there to purchase homes. She showed the board several photographs of her property and the surrounding area. The drive way is deteriorating. The property faces three streets that come together at Hatch Road. They are in a high traffic area. The appellant presented the board with copies of the current value for the area. The values are all lower then the appellants. The houses in the area have been on the market for a long time. They have been vacant for some time as well. Ms. MacDowell feels like the neighborhood surrounding their house is affecting the home's value in ways the comparable sales would not show. The appellant feels that the value should be between \$200,000 and \$210,000.

During deliberations, the Board considered all information presented by the appellant and the county. After deliberation the Board determined that the appellant presented sufficient evidence to warrant a reduction to the property valuation. Jennifer Marsh made a motion to apply an economic adjustment of 20% on the land. Tom Heffner seconded the motion and the motion carried.

Ayes: 3

Noes: 0

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**Janet Snyder                     740357**

Ms. Snyder appeared before the Board to appeal the valuation of her property located 200 FORSYTH DRIVE, CHAPEL HILL NC. The current value assigned to the property by Orange County is \$ 183,395. The appellant presented the board with a real estate

breakdown of comps for the area. This property was purchased in 2009 for \$ 168,500. Her property is situated right next to a controlled rent and controlled housing area. She states the location is detrimental to her property value. She feels that the property value should be lower.

During deliberations, the Board considered all information presented by the appellant and the county. After deliberation the Board determined that the appellant presented sufficient evidence to warrant a reduction to the property valuation. Mr. Heffner made a motion to change the grade to B+05. Mr. Atwater seconded the motion and the motion carried.

Ayes: 3

Noes: 0

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**Jeffrey Peloquin 646515, 646514, 473522, 473521, 473521**

Mr. Peloquin appeared before the Board to appeal the valuation of the properties listed below. The current values assigned to the properties by Orange County are listed alongside the locations.

7215 CLEARVIEW DR	\$ 282,166
7203 CLEARVIEW DR	\$ 286,282
504 & 505 BISON TRAIL	\$ 258,058
501 & 503 BISON TAIL	\$ 260,257
500 & 502 BISON TAIL	\$ 258,058

M. Peloquin feels that his properties are excessively appraised. These properties are duplexes. He explained to the Board that duplexes are constructed differently than residential properties. Each unit has approximately 1100 square footage, with a shared well. The properties are about 16 yrs old. He wanted to know how the valuations comps came about. He says that there is such a huge difference on the cost of constructions. The board explained that since they are residential properties, they were valued as such. The appellant noted that the rent is \$ 725 for each duplex. He states that they are within industry standards. He doesn't mind paying for what is fair because he owns a lot of property in the county. He feels that the current valuations on the property are really out of line. He says the cost of construction was between \$ 78 and \$85 per square foot to build during 2009. The appellant also states that the lands are valued very high. He feels the land value should be between \$ 30,000 and \$ 40,000. The rents on the Highland property are \$ 875 per side. The subject paid 13,000 in 2008 for these lots.

During deliberations, the Board considered all information presented by the appellant and the county. After deliberation the Board determined that the appellant presented sufficient evidence to warrant a reduction to the property valuations. Mr. Heffner made a motion to adjust the land grade for tracts # 646515 and # 646514 by 12% and change the grade of these two parcels to B-10 to get the values to approximately \$ 220,000. The remaining properties, he motions that no change be made to the valuation. Ms. Marsh seconded the motion and the motion carried.

Ayes: 3  
Noes: 0

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**Julia Shields**

**709893**

Ms. Shields appeared before the Board to appeal the valuation of the property located at 418 SHARON ROAD, CHAPEL HILL, NC. The current value assigned to the property by Orange County is \$ 246,497. The appellant presented the board with photos and a statement about the condition of the property for their review. The photos were of the property before and after renovation. The deconstruction started December 10, 2009. The appellant stated that on January 2010 the project was still not completed; she cannot understand why the property value jumped \$6,000. She stated that the shed was 80% complete and the deck was 50% complete. Ms. Shields informed the Board that the total project was 15 % complete as of January 2010.

During deliberations, the Board considered all information presented by the appellant and the county. The Board reviewed the photos and other documents that the appellant presented. After deliberation the Board determined that the appellant presented sufficient evidence to warrant a reduction to the property valuations. Mr. Heffner made a motion to remove the deck and storage room and change the improvement percentage to 15 % completion on the new property. Mr. Atwater seconded the motion and the motion carried.

Ayes: 3  
Noes: 0

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**Edward Holmes Jr.**

**763652**

Mr. Holmes Jr. appeared before the Board to appeal the valuation of the property located at 1156 PINEHURST DRIVE, CHAPEL HILL, NC. The current value assigned to the property by Orange County is \$ 1,785,483. The subject purchased the lot in 2001 and started construction on a new house in 2008. The construction of the residence was complete in 2009. He presented the Board with information to support his request for a reduction in his property value. The appellant's questioned the total square footage and percent of completion on the basement. There was also a bank appraisal conducted along with comps from the neighborhood that was given to the board for review. The appellant feels that the value should be \$ 1,250,000.

During deliberations, the Board considered all information presented by the appellant. The Board reviewed all the submitted information including an appraisal dated 09/2009 with a concluded value of 1,179,000. The board gave hard consideration to the degree of "finish" in the basement area. Mr. Holmes indicated in his testimony that approximately 1800 square feet of the basement area was unfinished. However, he also stated that the area was sheet rocked, had canned lighting, was heated and cooled, but had a concrete

floor. The Board concluded that the 1800 square feet of basement should be considered as finished space. Mr. Heffner also indicated that the story height should be changed to 17 and that an area near the garage was coded as an open porch but was actually living area. Mr. Heffner made a motion to make those corrections listed above to the parcel. Ms. Marsh seconded the motion and the motion carried

Aye: 3  
Noes: 0

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**Samuel Bronson**

**374109**

Mr. Bronson appeared before the Board to appeal the valuation of the property located at 102 STARLING STREET, MEBANE, NC. The current value assigned to the property by Orange County is \$ 225,260. This property was purchased in June of 2010 for \$ 185,000. The listing price was \$195,000. There has been no new construction in the subdivision since 2008. The economical down turn has taken a toll on this subdivision.

During deliberations, the Board considered all information presented by the appellant. The Board reviewed all the submitted documentation and concluded that, although this subdivision has seen an economic downturn since the revaluation date, the sales prior to that date well supported the county value. Mr. Atwater made a motion to uphold the county value. Ms. Marsh seconded the motion and the motion carried.

Ayes: 3  
Noes: 0

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**Don Daniels**

**574191**

Mr. Daniels appeared before the Board to appeal the valuation of the property located at 309 CROOKED MEADOW LANE, HILLSBOROUGH, NC. The current value assigned to the property by Orange County is \$ 466,662. This property was purchased in February of 2010 for \$ 375,000. The appellants had a mortgage appraisal conducted for their purchase but they were unable to find any comps that were similar to the land size and square footage that were within the valuation time frame. They feel that the valuation should be around 386,000.

During deliberations, the Board considered all information presented by the appellant. The Board reviewed all the submitted documentation including an appraisal dated 01-2010 and the MLS detail sheet indicating that the property had been available on the open market for approximately 1.5 years. Mr. Atwater indicated that the land value of the subject property and the three surrounding properties should be adjusted to approximately \$75,000. He also felt that the grade of the property should be adjusted to reach a value estimate of \$400,000. The tract numbers of the adjoining properties are 574192, 574190, & 574193. Mr. Heffner seconded the motion and the motion carried.

Ayes: 3

Noes: 0

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**David Ray** **319189**

Mr. Ray appeared before the Board to appeal the valuation of the property located at 1117 BLACKSMITH ROAD, EFLAND, NC. The current value assigned to the property by Orange County is \$ 481,785. The appellant states that the property is still under construction. It is only 70% completed. There is no occupancy permit issued for this property. The project has only passed rough inspection for framing, mechanical, electrical and plumbing.

During deliberations, the Board considered all information presented by the appellant and the county. After reviewing all the documents that the appellant presented, Mr. Heffner made a motion to move the completion of the property to 70 % completed. Mr. Atwater seconded the motion and the motion carried.

Ayes: 3

Noes: 0

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**Betsy Kidd Starling** **766406**

Ms. Starling appeared before the Board to appeal the valuation of the property located at 222 OVAL PARK PLACE, CHAPEL HILL, NC. The current value assigned to the property by Orange County is \$ 915,768. The appellant pointed out to the Board that her property has 4 baths rooms and not 4.5 as the county states. She also commented that this unit was the model home so upgrades and such were not allowed. This property was purchased for \$ 704,000 in 2005. She is trying to sell this property and requesting that the value be decreased to help facilitate the sale. Ms. Starling is requesting that the value be reduced to \$800,000.

During deliberations, the Board considered all information presented by the appellant. After reviewing all the submitted documentation on this appeal, the Board felt that the appraised value of the property as of the date of assessment was probably fair and equitable. Ms. Marsh made a motion to make no change to the value. Mr. Atwater seconded the motion and the motion carried.

Ayes: 3

Noes: 0

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**Gregory Essick** **703122**

Mr. Essick appeared before the Board to appeal the valuation of the property located at 516 DOGWOOD DRIVE, CHAPEL HILL, NC. The current value assigned to the property by Orange County is \$ 580,619. The appellant states that the tax value of the house has nearly doubled in 8 years. There was an appraisal conducted that concluded a

value of \$490,000. The appraisal was conducted to appeal the taxable value of the property. This residence was built in 1951 and has had upgrades and repairs. The property is equipped with a geo-thermal heating system that cost approximately \$ 22,000.

During deliberations, the Board considered all information presented by the appellant. The Board reviewed all the submitted documentation presented for this appeal. After reviewing the submitted appraisal, dated 4/10 with a concluded value of \$490,000, the Board felt that some items contributing to value were not recognized in the appraisal. Mr. Atwater made a motion to make no change to the county valuation. Ms. Marsh seconded the motion and the motion carried.

Ayes: 3  
Noes: 0

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**James Satterwhite**                      **500933**

Mr. Satterwhite appeared before the Board to appeal the valuation of the property located at 1806 ADAMS PLACE, HILLSBOROUGH, NC. The current value assigned to the property by Orange County is \$ 115,256. This property was purchased in October of 2009 for \$ 130,000. The appellant told the Board that an addition was not built to code. There were no footings or insulation. They state that it would require substantial cost to get the property fixed. They are requesting that the valuation of the property to be around \$ 102,000 and 105,000.

During deliberations, the Board considered all information presented by the appellant and the county. The Board determined that the evidence presented by the appellant were not sufficient enough to warrant a reduction to the property valuation. The current valuation was in line with that in the area. They also determined that the addition was completed without a permit so the value of the addition has not been picked up by the County. Mr. Heffner made a motion that no change be made to the valuation. Ms. Marsh seconded the motion and the motion carried.

Ayes: 3  
Noes 0

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**Roger Dale Stephens**                      **423967**

Mr. Stephens appeared before the Board to appeal the valuation of the property located at 1614 WORTH STREET, HILLSBOROUGH, NC. The current value assigned to the property by Orange County is \$ 72,962. The appellant says that the mobile home on this property burnt completely in January of 2009. He is requesting that the value be decreased.

During deliberations, the Board considered all information presented by the appellant and the county. The improvement to the property was a mobile home that burned in January of 2009. The remains of the structure have been removed along with one of the storage

buildings. Ms. Marsh made a motion to remove the value of the first storage and the value of the burned mobile home. Mr. Atwater seconded the motion and the motion carried.

Ayes: 3  
Noes: 0

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**Orange Realty Inc 139673**

Mr. Stephens appeared before the Board to appeal the valuation of the property located at 7018 NC 57 ROUGEMONT, NC. The current value assigned to the property by Orange County is \$ 101,732. This property was purchased in 1999 for \$ 28,000. The appellant states that there has been no renovation done to the property. This is a mobile home that is not on a permanent foundation. He feels that the valuation should be reduced.

During deliberations, the Board considered all information presented by the appellant and the county. The board reviewed the purchase information of several similar mobile homes provided by the appellant. Mr. Atwater made a motion to change the depreciation to 28% with an economic adjustment of 10%. Mr. Heffner seconded the motion and the motion carried.

Ayes: 3  
Noes: 0

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**Daniel Berry 150649**

Mr. Berry appeared before the Board to appeal the valuation of the property with the LEGAL DESCRIPTION: #3 CLAIR M BERRY HRS P72/93. The current value assigned to the property by Orange County is \$ 90,379. This is a 14.33 acre tract of land. Mr. Berry stated the only one site on this property perks. Also, Carolina Power and Lights transformer runs through the property. He is requesting that the valuation on this property be reduced to \$45,000.

During deliberations, the Board considered all information presented by the appellant and county. After reviewing the encroachment of power easements through the property, Mr. Heffner estimated that 40% of the property was affected by the easements. Mr. Heffner made a motion to place a 40% adjustment on the land value. Mr. Atwater seconded the motion and the motion carried.

Ayes: 3  
Noes: 0

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**Theodore Waffa 702381**

Mr. Waffa appeared before the Board to appeal the valuation of the property located at 401 LAUREL HILL ROAD, CHAPEL HILL, NC. The current value assigned to the property by Orange County is \$ 1,079,252. This property was built in 1939 and was purchased by the appellant in 1998 for \$ 465,000. It is a 2843 square foot residence on 2.42 acre. The appellant states that his property is not worth the appraised value of over 1 million dollars due to its poor condition. The pool is barely useable. He also states that the property has substantial structural problems also that the foundation is sinking. He provided numerous photographs showing the deferred maintenance on the property.

During deliberations, the Board considered all information presented by the appellant and the county. The Board reviews the photos that the appellant submitted along with other documents. They determined that the land value seemed high compared to that of the surrounding area. After deliberation the Board determined that the appellant presented sufficient evidence that would warrant a reduction in the valuation of this property. Mr. Heffner made a motion to reduce the land value to approximate \$ 500,000. He motioned to apply a 40 % physical deterioration to the house and depreciation to pool to approximately \$5000.00. Mr. Atwater seconded the motion and the motion carried.

Ayes: 3  
Noes: 0

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**Michael Kwong**

**765546**

Mr. Kwong chose not to appear before the Board, but asked that his documentation serve as his appeal. The property location is 218 WEAVER MINE TRAIL, CHAPEL HILL, NC. The current value assigned to the property by Orange County is \$ 527,390. Mr. Kwong appeal stated that based upon the recent listings and sales of similar houses in their neighborhood, he did not believe that the assessment by the county represented a fair and equitable market value.

During deliberations, the Board considered all information presented by the appellant. The Board reviewed all the submitted documentation and photos of the subject properties and some surrounding properties. After reviewing the data and comparable sales in the area, Ms. Marsh made a motion to uphold the county valuation. Mr. Atwater seconded the motion and the motion carried.

Ayes: 3  
Noes: 0

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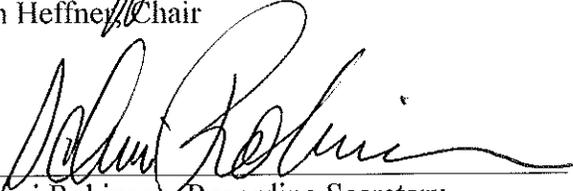
Having heard all the appeals scheduled on this date, Mr. Heffner made a motion to adjourn this meeting. Ms. Marsh seconded the motion and the meeting was adjourned at 5:45 pm.

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Tom Heffney, Chair



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Scherri Robinson, Recording Secretary