

MINUTES
Board of Equalization and Review
June 24, 2009

Board Members Present: Reg Morgan, Chair
Jerry Kruter
Margaret Brown

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

Mr. Morgan called the meeting to order at 1:10 p.m. on Wednesday, June 24, 2009.

B N Birtchett, Jr. 774514

Mr. Birtchett appeared before the Board to appeal the valuation of his property located at 152 Weaver Dairy Rd., Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$406,209. The NC Department of Transportation purchased from Mr. Birtchett a right-of-way easement along Weaver Dairy Road and at that time also purchased the older home on the property. Mr. Birtchett's property fronts Weaver Dairy Road, but he has no legal access to his property from Weaver Dairy Road. The only access to his property is through a right-of-way easement through a neighboring tract from Old Weaver Dairy Road.

During deliberations the Board considered all information presented by the appellant. Sales of comparable properties were considered. Margaret Brown made a motion to remove the old house, remove the carport, and change the well/septic related "A2" designation for two dwellings to "A1" since one dwelling was removed. Reg Morgan seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Robert Chapman 329901269223

Mr. Chapman appeared before the Board to appeal the valuation of his property located at 2504 Mt. Willing Rd., Efland, NC. The current tax value assigned to the property by Orange County is \$212,620. The property is a 2.3 acre parcel improved with a 1988 square foot lot home. The appellant presented a CMA by Scott Dorset with a suggested value of \$189,900. Mr. Chapman is aware that the value was adjusted downward from \$216,747 to \$212,620 during the informal appeal process, but wishes to pursue further

reduction in value. Because the home is a log home, Mr. Chapman feels this diminishes the appeal of his home for much of the market.

During deliberations the Board considered all information presented by the appellant. The CMA and Sales of comparable properties were considered. Reg Morgan made a motion to correct the dimensions of the home on county records from 30x44 to 29x43 to correct the square footage, and also to change the physical depreciation on the garage from 7% to 25%. Jerry Kruter seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Ying Shen 747881

Ms. Shen appeared before the Board to appeal the valuation of her property located at 100 River Birch Ln., Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$462,660. Ms. Shen purchased the property in 2003 for \$360,000. The appellant is aware that the valuation was adjusted downward from \$473,898 to \$462,660, but wishes to pursue further reduction in valuation. Documentation included an appraisal completed May 2009 with a value of \$440,000.

During deliberations the Board considered all information presented by the appellant. The appraisal and sales of comparable properties were considered. The Board looked closely at all the neighboring homes and considered their grade and size, comparing with Ms. Shen's property. 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

Yuan Zhuang & Xiaohong Huang 767375

The appellants appeared before the Board to appeal the valuation of their property located at 116 Old Larkspur Way, Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$526,078. Mr. Zhuang & Ms. Huang purchased the property in 2003 for \$387,500. The appellants are aware that the valuation was adjusted from \$547,333 downward to \$526,078 during the informal appeals process, but wish to pursue further reduction in the valuation. The appellants presented an MLS listing sheet for their property as well as listing sheets for several other homes in their neighborhood currently listed for sale. An estimate of value from Zillow.com for \$457,500 was included in their documentation. The appellants contend that homes in the neighborhood built later were upgraded and are of higher quality construction.

During deliberations the Board considered all information presented by the appellant. Sales of comparable properties were considered. Reg Morgan made a motion that no

change be made to the valuation. Jerry Kruter seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Thomas Lehman 705337

Mr. Lehman appeared before the Board to appeal the valuation of his property located at 1824 S. Lakeshore Dr., Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$381,611. Mr. Lehman purchased the property in 1996 for \$221,500. Mr. Lehman compared his home to sold properties in his immediate area and feel that the rate of increase used by the county is inflated. He believes his value to be \$324,520 based on sales data.

During deliberations the Board considered all information presented by the appellant. Sales of comparable properties were considered. Margaret Brown made a motion that no change be made to the valuation. Reg Morgan seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Georgene Wagner 401940

Ms. Wagner appeared before the Board to appeal the valuation of her property located at 422 Orange Heights Loop Rd., Hillsborough, Durham, NC. The current tax value assigned to the property by Orange County is \$156,927. Ms. Wagner is aware that the value was increased during the informal appeal process from \$142,659 to \$156,927 due to several improvements of decks, porches, and a shed that had not been included on the county record. Ms. Wagner pointed out neighboring properties that are unkempt and in poor condition that she feels negatively impacts the value of her home.

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 grade from B-10 to C+10. Margaret Brown seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Gregory Tilley 672352

Mr. Tilley, along with his appraiser Scott Dorsett, appeared before the Board to appeal the valuation of his property located at 3600 Hwy NC 54W, Chapel Hill, NC. The

Ayes: 3
Noes: 0

Gregory Tilley 672351

Mr. Tilley, along with his appraiser Scott Dorsett, appeared before the Board to appeal the valuation of a vacant 14.99 acre tract of land on Hwy NC 54W, Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$167,588.

Documentation included several MLS sheets of sold properties in the immediate area. Mr. Dorsett believes the sales support of market value of \$125,000 for this tract of land. The staff discussed several options that might be available to Mr. Tilley to reduce his tax burden, such as qualifying for the forestry program and combination of some of the acreage.

During deliberations the Board considered all information presented by the appellant. Sales of comparable properties were considered. Reg Morgan made a motion to add an A-10 adjustment to the land to put it more in line with the value of the 10.02 acre tract owned by Mr. Tilley. Jerry Kruter seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Gregory Tilley 6601022

Mr. Tilley, along with his appraiser Scott Dorsett, appeared before the Board to appeal the valuation of a 1.87 acre parcel of land improved with a doublewide home at 3516 NC 54W, Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$135,285. Mr. Tilley is aware that the valuation was adjusted downward from \$141,902 to \$135,285 during the informal appeal process. Documentation included several MLS sheets of sold properties in the immediate area. Mr. Dorsett believes the sales support of market value of \$115,000 for 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 delete the mobile home that is no longer on the property, to change the physical depreciation on the garage from 17% to 70%, to change the grade for the garage from C-00 to D+00, and also to change the value of the lean-to attached to the garage from \$6,000 to \$1,000. The A1P1 should be changed to A1 for one home only. Margaret Brown seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Iris Schwintzer 701178

Ms. Schwintzer appeared before the Board to appeal the valuation of her property located at 19 Cobb Terrace, Chapel Hill. The current tax value assigned to the property by Orange County is \$228,228. Ms. Schwintzer feels the land valuation is excessive due to the steep terrain of the entire neighborhood.

During deliberations the Board considered all information presented by the appellant. Sales of comparable properties were considered. Reg Morgan made a motion to correct county records by changing the occupancy from 2 to 1, and remove all attic finish. Margaret Brown seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Charlene Toellen 260739

Ms. Toellen appeared before the Board to appeal the valuation of her property located at 5518 Roebuck Ct., Efland, NC. The current tax value assigned to the property by Orange County is \$206,251. Documentation included an appraisal completed February 2009 with a value of \$176,000. Ms. Toellen also presented an MLS sheet for a property that sold in her neighborhood at 3300 Pinefield Ct., which she considers comparable. There is a storm water drainage easement that passes through the side of the property. Ms. Toellen is aware that the property value was adjusted upward during the informal appeal process from \$203,451 to \$206,251 due to the discovery of a shed on the property valued at \$2800.

During deliberations the Board considered all information presented by the appellant. Sales of comparable properties were considered. Reg Morgan made a motion to table this property in order to give staff adequate time to review the appraisal and make a recommendation to the Board. Jerry Kruter seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Josephine Hinson 730647

Ms. Hinson appeared before the Board to appeal the valuation of her property located at 1007 Borland Rd., Hillsborough, NC. The current tax value assigned to the property by Orange County is \$73,524. The property is a 3.59 acre lot improved with a single wide mobile home belonging to Ms. Hinson's son. Ms. Hinson feels the value is excessive, but provided no supporting documentation.

During deliberations the Board considered all information presented by the appellant. Sales of comparable properties were considered. Margaret Brown made a motion that no

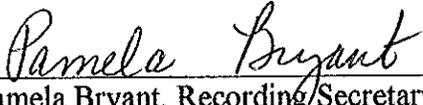
change be made to the valuation. Reg Morgan seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Having heard all the appeals scheduled on this date, Mr. Morgan made a motion to adjourn this meeting. Jerry Kruter seconded the motion and the meeting was adjourned at 5:00 pm.



Reg Morgan, Chair



Pamela Bryant, Recording Secretary