

MINUTES
Board of Equalization and Review
June 26, 2009

Board Members Present: Jane Sparks, Chair
Jerry Kruter

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 1:05 p.m. on Friday, June 26, 2009. Jane Sparks made a motion to approve the minutes from Thursday May 13 and Friday May 14, 2009. Jerry Kruter seconded the motion and the motion carried.

Michael Cooper 341792

Mr. Cooper appeared before the Board to appeal the valuation of his property located at 909 Squires Rd., Mebane, NC. The current tax value assigned to the property by Orange County is \$590,976. Mr. Cooper's documentation included an appraisal completed January 2008 with a value of \$415,000. The appellant's home is a brick home of approximately 3100 square feet. Mr. Cooper presented photographs showing the proximity of his home to nearby lots improved with singlewide mobile homes, which he feels has a negative influence on the value of 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 grade on the house from A+10 to B+10, to change the grade on the garage and storage area from B+15 to B+00 and add 15% depreciation on both the garage and storage area. The motion also was included a directive that a staff appraiser be sent to the property to review the back porch area and add it to the county record. Jerry Kruter seconded the motion and the motion carried.

Ayes: 2
Noes: 0

Tara Marshea Squires 341791

Michael Cooper appeared before the Board to appeal the valuation of a vacant lot belonging to his parent and located on West Ten Rd., Mebane, NC. The current tax value assigned to the property by Orange County is \$52,675. Mr. Cooper feels the valuation is excessive due to a power line easement that crosses the property and the fact that water tends to back up in the rear of the property.

During deliberations the Board considered all information presented by the appellant. Sales of comparable properties were considered. Jane Sparks made a motion to add an A-10 adjustment to the land due to the power line easement. Jerry Kruter seconded the motion and the motion carried.

Ayes: 2

Noes: 0

Iman Faltass 727239 & 752138

Ms. Faltass appeared before the Board to appeal the valuation of her property located at 495 Erwin Rd., Durham, NC (Tract 727239) and a vacant 1.827 adjoining parcel (Tract 752138). The current tax value assigned to the property by Orange County is \$500,376 for the primary residence and \$117,368 for the vacant parcel. Ms. Faltass purchased the lot her home is built on in 1995. The lot would not perc for a four bedroom home, so in order to accommodate a septic system she and her husband purchased the adjoining tract. Ms. Faltass feels the valuation of her home and the vacant tract are excessive. The vacant lot has no frontage and cannot be built on, due to the septic system.

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 grade on the house from A+00 to B+10 and to add an E-60 land adjustment to the vacant parcel for a non-buildable lot. Jerry Kruter seconded the motion and the motion carried.

Ayes: 2

Noes: 0

James Kelley 765501

Mr. Kelley appeared before the Board to appeal the valuation of a rental duplex located at 101 Isley St., Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$230,635. Mr. Kelly complained that with every street and sidewalk improvement over the past few years, more land has been taken from his original deeded acreage. He presented photographs of a fence he had erected along the property line that is in disrepair from sidewalk traffic. The livable area of the duplex is 1275 square feet with an unfinished basement.

During deliberations the Board considered all information presented by the appellant. Jane Sparks made a motion to correct county records by changing the story height from 15 to 10 with no further change to the valuation. Jerry Kruter seconded the motion and the motion carried.

Ayes: 2

Noes: 0

James Kelley **775592**

Mr. Kelley appeared before the Board to appeal the valuation of a four unit apartment building located at 102 Isley St., Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$266,662. As with 101 Isley St., Mr. Kelly complained that with every street and sidewalk improvement over the past few years, more land has been taken from his original deeded acreage. One of the units is presently being renovated due to a fire.

During deliberations the Board considered all information presented by the appellant. Jane Sparks made a motion to send a staff appraiser to re-measure the units and 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: 2
Noes: 0

James Kelley **775502**

Mr. Kelley appeared before the Board to appeal the valuation of a duplex apartment building with an improved basement unit located at 103 Isley St., Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$279,870. Per the owner, this is an older duplex built in 1957 and he feels the valuation is excessive.

During deliberations the Board considered all information presented by the appellant. Jane Sparks made a motion to correct county records by changing the occupancy from 1 to 2, and to send a staff appraiser to re-measure all the units and 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: 2
Noes: 0

James Kelley **765503**

Mr. Kelley appeared before the Board to appeal the valuation of a duplex apartment building with an improved basement unit located at 105 Isley St., Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$236,743. The rent for the two upstairs units is \$1,300 per month for each unit and the basement unit is \$1,000 per month. Mr. Kelly complained that there is water runoff from the street onto this lot. When the sewer lines were placed in the street they were put in too high and he had to pay more to tap into them because of the steep grade.

During deliberations the Board considered all information presented by the appellant. Jane Sparks made a motion to send a staff appraiser to re-measure all the units and 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: 2
Noes: 0

James Kelley **775591 & 775593**

Mr. Kelley appeared before the Board to appeal the valuation of two vacant lots located on Isley St., Chapel Hill, NC. The current tax value assigned to Tract 775591 by Orange County is \$76,965 and the current tax value assigned to Tract 775593 is \$76,965. Both lots are .12 acre in size.

During deliberations the Board considered all information presented by the appellant. Jane Sparks made a motion that no change be made to the valuations. Jerry Kruter seconded the motion and the motion carried.

Ayes: 2
Noes: 0

Susan Drake **747736**

Ms. Drake appeared before the Board to appeal the valuation of her property located at 1009 Camden Ln. Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$673,678. Ms. Drake feels her valuation is out of line and excessive when compared with neighboring properties and presented pictures and charts comparing valuations. The appellant's home has an unfinished attic and no basement.

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 grade from A+60 to A+50. Jerry Kruter seconded the motion and the motion carried.

Ayes: 2
Noes: 0

Iris Wadsworth **757439**

Ms. Wadsworth chose not to appear before the Board to appeal the valuation her condominium Unit A, located at 306 McMaster St., Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$97,228. Ms. Wadsworth requests that the county value be adjusted upward to reflect a building value of \$150,000 as is, and once improvements are completed, \$170,000.

During deliberations the Board considered all information presented by the appellant. Jane Sparks made a motion to send a staff appraiser to review the property. Appropriate

changes should be based upon findings and the property will not need to come before the Board for further review. Jerry Kruter seconded the motion and the motion carried.

Ayes: 2
Noes: 0

Alan Hecht **746809**

Mr. Alan Hecht chose not to appear before the Board to appeal the valuation of his property located at 127 Tremont Cr., Chapel Hill, NC. After review of Mr. Hecht's property, the staff has recommended that the story height be changed from 20 to 17, which gives a 2009 tax valuation of \$371,071.

During deliberations the Board considered all information presented by the appellant. Jane Sparks made a motion that the story height be changed from 20 to 17 as recommended by the staff appraiser. Jerry Kruter seconded the motion and the motion carried.

Ayes: 2
Noes: 0

Samuel Wells **444261**

Samuel Wells appeared before the Board to appeal the valuation his property located at 3501 Bluestone Ct., Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$3,708,542. Ms. Wells presented an appraisal completed June 2009 with a value of \$2,733,000. The property is a 5.078 acre tract of land improved with a 8,697 square foot dwelling with several outbuildings, a tennis court, pool, bath house and garage. Mr. Wells feels his value is excessive when compared to similar properties.

During deliberations the Board considered all information presented by the appellant. Jane Sparks made a motion to table this appeal in order to give staff time to evaluate the appraisal and comparable sales, and make a recommendation to the Board at a later date. Jerry Kruter seconded the motion and the motion carried.

Ayes: 2
Noes: 0

Samuel Wells **444260**

Samuel Wells appeared before the Board to appeal the valuation a vacant 3.028 acre tract of land located on Bluestone Ct., Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$169,662.

During deliberations the Board considered all information presented by the appellant. Jane Sparks made a motion to table this appeal in order to give staff time to evaluate the appraisal and comparable sales, and make a recommendation to the Board at a later date. Jerry Kruter seconded the motion and the motion carried.

Ayes: 2
Noes: 0

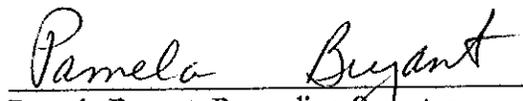
<u>Frances Crabtree</u>	<u>537603</u>
<u>Frances Crabtree</u>	<u>537602</u>
<u>Jimmy Travis</u>	<u>264309</u>
<u>Judith Hauser</u>	<u>403458</u>
<u>Holland West</u>	<u>772207</u>

The appellants listed above failed to appear before the Board. Since the appellants presented no evidence, Jane Sparks made a motion that no change be made to the value at this time. Should the appellant's request to reschedule prior to Board adjournment, their 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, Jane Sparks made a motion to adjourn this meeting. Jerry Kruter seconded the motion and the meeting was adjourned at 4:15 pm.


Jane Sparks, Chair


Pamela Bryant, Recording Secretary