

**MINUTES**  
**Board of Equalization and Review**  
**June 30, 2009**

Board Members Present: Jane Sparks, Chair  
Jerry Kruter  
Margaret Brown

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 1:00 p.m. on Tuesday, June 30, 2009.

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**Toy & Frances Cheek        709563**

Ms. Cheek appeared before the Board to appeal the valuation of her property located at 831 Old Fayetteville Rd., Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$299,889. The property is 2.06 acre tract improved with a 1860 square foot dwelling built in 1966. Ms. Cheek is aware that the valuation was adjusted downward from \$301,620 to \$299,889 during the informal appeal process, but wishes to pursue further reduction in the valuation. Ms. Cheek's documentation included a market analysis completed in June 2009 by a local realtor with a suggested market value of \$230,000. The appellant also presented photographs showing interior and exterior deferred maintenance.

During deliberations the Board considered all information presented by the appellant. Sales of comparable properties were considered. Jane Sparks made a motion to correct county records by changing the A1 designation to G1 for the home, and also to change the physical depreciation from 25% to 30%. Margaret Brown seconded the motion and the motion carried.

Ayes: 3  
Noes: 0

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**Toy & Frances Cheek        718812**

Ms. Cheek appeared before the Board to appeal the valuation of a 6.00 acre parcel of land that adjoins her primary residence located at 831 Old Fayetteville Rd., Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$34,368. Ms. Cheek is aware that the valuation was adjusted downward from \$35,868 to \$34,368 during the informal appeal process, but wishes to pursue further reduction in the valuation. The appellant's documentation included a form from the Orange County Health Department

verifying that the lot does not perc and is unsuitable for improvement. The lot is currently being used as farmland for grazing cattle.

During deliberations the Board considered all information presented by the appellant. Sales of comparable properties were considered. Since the property already carries an adjustment of A-85 for no-perc, Jane Sparks made a motion that no further adjustment be made to the valuation. Margaret Brown seconded the motion and the motion carried.

Ayes: 3  
Noes: 0

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**Isabelle Richmond 755225**

Ms. Richmond appeared before the Board to appeal the valuation of her property located at 102 San Sophia Dr., Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$1,098,233. Ms. Richmond is aware that the valuation was adjusted downward from \$1,137,426 to \$1,098,233 during the informal appeal process, but wishes to pursue further reduction in the valuation. The appellant purchased the property in 2007 for \$1,167,500. Ms. Richmond feels the increase is excessive and included documentation showing current and sold listings of properties in her neighborhood.

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. Jane Sparks seconded the motion and the motion carried.

Ayes: 3  
Noes: 0

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**George Hartmann 758425**

Mr. Hartmann appeared before the Board to appeal the valuation of his property located in Southern Village, at 108 Graylyn Drive, Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$735,648. Mr. Hartmann is aware that the valuation was adjusted downward from \$758,774 to \$735,648 during the informal appeal process, but wishes to pursue further reduction in the valuation. Mr. Hartmann purchased the property in 2000 for \$442,500 and has added an enclosed back porch since that time. The appellant believes the correct square footage to be 3087, whereas the county record reflects 3922. Mr. Hartmann's documentation included the listing prices and sales price of properties in Southern Village.

During deliberations the Board considered all information presented by the appellant. Sales of comparable properties were considered. Jerry Kruter made a motion to correct the county record by changing the baths from 2.5 to 4.5, and also to send a staff appraiser to re-measure and make corrections based on findings. This will not need to come before the Board again. Jane Sparks seconded the motion and the motion carried.

Ayes: 3  
Noes: 0

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**Andrew Canada      343633**

Mr. Canada appeared before the Board to appeal the valuation of his property located at 4024 Carrington Ln., Efland, NC. The current tax value assigned to the property by Orange County is \$559,285. Mr. Canada is aware that the valuation was adjusted downward from \$593,733 to \$559,285 during the informal appeal process, but wishes to pursue further reduction in the valuation. The property is a 10.01 acre tract improved with a 2799 square foot dwelling. Mr. Canada's documentation included two properties currently on the market in his immediate area, which he feels are comparable to his home. The appellant believes his home's value should be \$500,000.

During deliberations the Board considered all information presented by the appellant. Sales of comparable properties were considered. Jane Sparks made a motion to correct the county record by changing the baths from 3 to 3.5 with no further changes in valuation. Jerry Kruter seconded the motion and the motion carried.

Ayes: 3  
Noes: 0

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**Eric & Carol Kewley      438628**

Mr. & Mrs. Kewley appeared before the Board to appeal the valuation of their property located at 1633 Poplar Lane, Hillsborough, NC. The current tax value assigned to the property by Orange County is \$410,629. The appellant's are aware that the valuation was adjusted downward from \$435,635 to \$410,629 during the informal appeal process, but wishes to pursue further reduction in the valuation. The property is a 10.48 acre tract improved with a 2640 square foot dwelling. The Kewley's documentation included photographs showing the foundation problems and the steepness of the lot. MLS sheets of properties listed for sale in his area were included. There is also a letter from Mr. and Mrs. Kewley that addresses future development in the area, and the negative impact they feel the development will have on their property value. The Kewley's have a current appraisal, which they plan to bring back into the tax office for review.

During deliberations the Board considered all information presented by the appellant. Sales of comparable properties were considered. Jane Sparks made a motion to table any decision until the appraisal is received. If necessary, a staff appraiser should visit the property and make appropriate changes based on findings prior to further Board consideration. Jerry Kruter seconded the motion and the motion carried.

Ayes: 3  
Noes: 0

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**Kelly Neville**      **471531 & 471529**

Mr. Neville appeared before the Board to appeal the valuation of two tracts of land located at 122 & 116 Fairmont Pl, Hillsborough, NC.

Tract 471531 is located at 122 Fairmont Pl, and is a 15.50 acre tract improved with a garage with living quarters above. The current tax value assigned to this tract is \$278,737. Mr. Neville's documentation included an appraisal of Tract 471531 completed June 2009 with a market value of \$125,000. This lot is accessed by a private gravel road.

Tract 471529 is located at 116 Fairmont Pl., and is a vacant 2.58 acre tract. The current tax value assigned to this tract is \$81,844. Documentation included an appraisal for this tract completed June 2009 with a market value of \$50,000. Mr. Neville recently purchased this lot to develop. This lot is accessed via a private gravel road and then by way of an easement through Tract 471531. There is a stream buffer on the lower part of this parcel and improvements are restricted to 1400 square feet.

Mr. Neville is a builder and has bought these lots in this subdivision to develop. The subdivision is accessed by a private gravel road. Mr. Neville feels the valuation on both lots is excessive.

During deliberations the Board considered all information presented by the appellant. Sales of comparable properties were considered. Jane Sparks made a motion to lower the base rate from \$40,986 to \$31,000 on all the lots in this subdivision (Tracts 471527, 471528, 471529, 471530, 471531). The motion also included changing the land adjustment from A-05 to A-10 on Tract 471531 for the irregular shape. Margaret Brown seconded the motion and the motion carried.

Ayes: 3  
Noes: 0

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**Harry Jones**      **5408981**

Mr. Harry Jones, along with his appraiser, Scott Dorsett, appeared before the Board to appeal the valuation of his property located at 3320 St. Mary's Road, Hillsborough, NC. The current tax value assigned to the property by Orange County is \$579,995. Mr. Jones property is a 12.3706 acre tract improved with a 3198 square foot dwelling and a garage with living quarters above. Mr. Jones' documentation included an appraisal completed by Mr. Dorsett May 2009 with a valuation of \$400,000, which Mr. Dorsett considers to be the correct valuation.

During deliberations the Board considered all information presented by the appellant. Sales of comparable properties were considered. Jane Sparks made a motion to correct county records by changing the story height on the home from 17 to 15 and also to change the physical depreciation from 15% to 20%. The motion also included changing the physical depreciation on the living quarters above the garage from 15% to 20% and

adding a 10% economic depreciation to the garage structure. Jerry Kruter seconded the motion and the motion carried.

Ayes: 3  
Noes: 0

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**John Watkin**                      **700726**

Mr. Watkin appeared before the Board to appeal the valuation of his property located at 1921 S. Lakeshore Dr., Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$988,817. Mr. Watkin purchased the home in 2008 for \$850,000. Mr. Watkin is aware that the property valuation was adjusted downward from \$1,120,255 to \$988,817 during the informal appeal process, but wishes to pursue further reduction in the valuation. He believes his purchase price of \$850,000 is the correct valuation.

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. Margaret Brown seconded the motion and the motion carried.

Ayes: 3  
Noes: 0

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**Larry & Sharon Stephenson**                      **767377**

Mr. and Mrs. Stephenson appeared before the Board to appeal the valuation of their property located at 120 Old Larkspur Way, Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$512,867. The Stephenson's are aware that the valuation was adjusted downward from \$532,924 to \$512,867 during the informal appeal process, but wish to pursue further reduction in the valuation. The Stephenson's indicated there is a discrepancy in the square footage. They believe 2728 to be the correct square footage, but county records indicate 2799. Documentation included a floor plan sketch as well as a survey. There is an unfinished attic with stairs. Per the owners, this is a spec home built by Zinn Builders, but it doesn't have the upgrades normally found in the homes Zinn Builders builds. Their home is the "Lilly" model, and the only home like it in the neighborhood. The lot backs up to Weaver Dairy Road and has drainage problems. There is also some rotting of the window sills. They pointed out that two other homes in their neighborhood are valued less than their home.

During deliberations the Board considered all information presented by the appellant. Sales of comparable properties were considered. Jane Sparks made a motion that county records be corrected by re-drawing the sketch according to the sketch presented, but no further changes should be made to the valuation. Jerry Kruter seconded the motion and the motion carried.

Ayes: 3  
Noes: 0

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**Lauren Hunt            720200**  
**Rambus Inc**  
**Thomas Martineau   706868**  
**Mendall Inc.         767868 & 771283**  
**Jonathan Grubbs    540891**

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

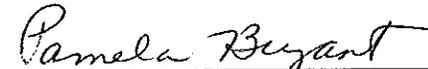
Ayes: 3  
Noes: 0

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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 4:45 pm.

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Jane Sparks, Chair

  
Pamela Bryant, Recording Secretary