

MINUTES
Board of Equalization and Review
June 30, 2010

Board Members Present:

Chair: Tom Heffner
Raymond Atwater
Jennifer Marsh

Staff Members Present: Judy Ryan, Deputy Assessor
Scherri Robinson, Recording Secretary
Roger Gunn, Commercial Appraiser

Tom Heffner called the meeting to order at 1:00 p.m. on Wednesday June 30, 2010.

Ningshan Liu 751864

Mr. Liu appeared before the Board to appeal the valuation of his property located at 98 PERRY CREEK DR CHAPEL HILL, NC. The current tax value assigned to the property by Orange County is \$ 379,245. The appellant states, that during a refinancing appraisal, he discovered that his value was higher then his purchase price. He feels that the market value on this property should be \$ 142 per square foot. Mr. Liu presented the Board with additional information to support his request for value reduction.

During deliberations, the Board considered all information presented by the appellant and the county. All surrounding properties were reviewed for grade and depreciation. All surrounding properties applied depreciation was comparable to the subject property. The Board did determine that the property needed to have a grade adjustment to bring it in line with the surrounding area. Mr. Heffner made a motion to adjust the grade on the subject's property to A+20. Ms. Marsh seconded the motion and the motion carried.

Ayes: 3

Noes: 0

Tristan Olivia Properties 774522

The representatives for Tristan Olivia Properties appeared before the Board to appeal the valuation of his property located at 7216 CRESCENT RIDGE DR CHAPEL HILL, NC. The current value assigned to the property by Orange County is \$ 447,361. The appellant states that they purchased this property in 2007 for \$ 385,000. The appellant wanted it noted that the purchase included 5 acres in 2007. In December of 2007 they sold off about 3 acres for \$ 90,000. The appellant kept the house and the remaining 2.75 acres. An appraisal that was conducted in 2007 estimated the property valued at \$ 460,000 and that included the original 5 acreage. The appellants stated that value should be about

370,000 after the sale of the 3 acres. They are requesting that the Board reduces the valuation on this property to \$ 350,000. The house has been totally renovated, with all new upgrades, such as Brazilian hardwood floors and crown molding, but there was no square footage added. They presented the board with a settlement statement and appraisal that had included the 5 acres for the boards review.

During deliberations, the Board considered all information presented by the appellant and the county. All the surrounding properties were reviewed for grade and depreciation. All surrounding properties grades were comparable to the subject property and the applied depreciation seemed adequate. 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

Eric Lee **374007**

Mr. Lee appeared before the Board to appeal the valuation of the property located at 202 GREEN PASTURE RD MEBANE, NC. The current value assigned to the property by Orange County is \$ 250,561. He presented comps to the Board for review. He stated that there had been no changes made to the property. This property was built and sold in October of 2009 with the selling price of \$ 210,320. The appellant states that this property went up 20% and this is excessive. The comps were with in the time frame that the board would use for consideration.

During deliberations, the Board considered all information presented by the appellant and the county. All the surrounding properties were reviewed for grade and depreciation. All surrounding properties grades were comparable to the subject property and the applied depreciation seemed adequate. 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

Connie Teele **400602**

Mrs. Teele & Mr. Moore appeared before the Board to appeal the valuation of the property located at 412 & 414 OAKDALE DRIVE HILLSBOROUGH, NC. The current value assigned to the property by Orange County is \$ 117,299. The appellant states that there was a difference in the actual recorded acreage and the taxed acreage. During a recent meeting with the Tax Administrator this detail was brought up and the taxable record was changed to reflect the deeded acreage causing the taxable value to go up. They also questioned the value of the garages on the property. He stated that the county previously had values in excess of the market value. The garage values were changed for 2010. Additionally, they referenced an adjoining property that is the same rate code with a land value far less than theirs.

During deliberations, the Board considered all information presented by the appellant and the county. All the surrounding properties were reviewed for grade and depreciation. All surrounding properties grades were comparable to the subject property and the applied depreciation seemed adequate. The Board found that the base value of the land was not in line with that of their neighbors. Mr. Heffner made a motion to change the base land rate to bring it in line with the area. Ms. Marsh seconded that motion and the motion carried.

Ayes: 3
Noes: 0

Sharon Fowler **760198**

Ms. Fowler appeared before the Board to appeal the valuation of the properties located at 121 W POPLAR AVE CARRBORO, NC. The current value assigned to the property by Orange County is \$ 345,476. The appellant feels that the large increase in her valuation was unwarranted as shown in the appraisal that she submitted for the Board to review. Mr. Whisnet, an appraiser and realtor, assisted Ms Fowler in her appeal helped with the explanation of the comps to the Board. The appraisal estimates the value at \$ 294,000. Ms. Fowler states that the tax records have her attic as a finished attic. It is an unfinished attic. The square footage of the property per the appraisal was not the same as that on the county's records.

During deliberations, the Board considered all information presented by the appellant. The appraisal and sales of comparable properties were considered. Prior to this hearing, staff performed a site visit and return to the Board with a corrected square footage measurement. Ms. Marsh made a motion to accept the changed square footage and to change the story height to 10 with an unfinished attic. Mr. Atwater seconded the motion and the motion carried

Ayes: 3
Noes: 0

William Fairey **750665**

Mr. Fairey appeared before the Board to appeal the valuation of the property located at 4025 GARRETT DR DURHAM, NC. The current value assigned to the property by Orange County is \$ 584,384. The appellant purchased this property in 2005 for \$575,000. He states that the revaluation of this property is overestimated. He is requesting that the Board decreased the value to \$ 565,000.

During deliberations, the Board considered all information presented by the appellant and the county. The appraisal and sales of comparable properties were considered. The Board did not find any evidence that would warrant a reduction in the current valuation. The comps that the appellant provided were sales that occurred outside the revaluation date and were therefore not considered. The Board found that the values were inline with the

area. Mr. Heffner made a motion that no change should be made to the value. Ms. Marsh seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Soham of Durham **500879**

The owner did not appear before the Board to appeal the valuation of the commercial property located at 5301 GROUCHO RD and 5303 US 70 HWY E DURHAM, NC but requested that the Board review the submitted documentation and render a decision in his absence. The current value assigned to this commercial property by Orange County is \$ 932,706. They sent in an expense statement for 2007 and 2008. The appellant appeal requested that the valuation be reduced to \$ 830,000.

During deliberations, the Board considered all information presented by the appellant. The Board reviewed all the documents that the appellant submitted and determined that there was sufficient evidence to warrant a reduction to the valuation. Mr. Heffner made a motion to make the market adjustment to 20% this will decrease the valuation of this commercial property to approximately \$ 830,000. Mr. Atwater seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Ollie S Durham Hrs **701801**

Mr. Neakta, the tenant of the commercial property, is representing Ollie Durham Hrs and personally appeared before the Board to appeal the valuation of the commercial property located at 122 E FRANKLIN ST CHAPEL HILL, NC. The current value assigned to the property by Orange County is \$ 1,156,725. Mr. Neakta is the owner and operator of the business located on the property, a Subway sandwich shop. He states that the property has not had any changes. There is a storage area that is not finished. He claims that he cannot stay in business paying this kind of property taxes. He states that the lease on the property in 2009 was \$3000.00 a month.

During deliberations, the Board considered all information presented by the appellant. The Board reviewed all the documents that the appellant submitted and determined that there was not sufficient evidence to warrant a reduction to the valuation. 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

Denver Corley

434924

Mr. Corley appeared before the Board to appeal the valuation of the property located at 418 OAKDALE DR HILLSBOROUGH, NC. The current value assigned to the property by Orange County is \$ 131,404. The appellant states that this residence is a 34 year doublewide built before the HUD regulation went into effect, therefore no "HUD STICKER" is available that would provide the appellant with mortgage options. Mr. Corley claims the mobile home is appraised for \$ 60,000. He does not know the actual value of this property but states that it is insured for half the appraised amount. This property is located on a 1.70 acre lot that also contains several out buildings. There is a cottage and a pool with a cabana.

During deliberations, the Board considered all information presented by the appellant. The Board reviewed all the documents that the appellant submitted and determined that there was not sufficient evidence to warrant a reduction to the valuation. 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

Robert Oakes III 701927

Mr. Oakes chose not to appear before the Board, but asked that his documentation serve as his appeal. The property located at 805 OLD MILL RD CHAPEL HILL, NC. The current value assigned to the property by Orange County is \$ 659,172. The appellant purchases this property in May of 2010 for \$ 625,000. He is requesting that the Board reduces the value to \$ 600,000.

During deliberations, the Board considered all information presented by the appellant and the county. The Board reviewed all the documents that the appellant submitted. All surrounding properties were reviewed for grade and depreciation. All surrounding properties grades were comparable to the subject property and the applied depreciation seemed adequate. 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

James Eastwood

708129

Ms. Eastwood chose not to appear before the Board, but asked that his documentation serve as his appeal. The property located at 638 WELLINGTON DR CHAPEL HILL, NC. The current value assigned to the property by Orange County is \$ 573,072. The appellant purchased this property in 1998 for \$ 375,000. He submitted an appraisal with

comps to the Board to review. Mr. Eastwood is requesting a reduction to his valuation in the amount of \$ 476,000.

During deliberations, the Board considered all information presented by the appellant and the county. The Board reviewed all the documents that the appellant submitted. All surrounding properties were reviewed for grade and depreciation. All surrounding properties grades were comparable to the subject property and the applied depreciation seemed adequate. 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

Wesley Ray

766751

Mr. Ray appeared before the Board to appeal the valuation of the property located at 202 W BARBEE CHAPEL RD CHAPEL HILL, NC. The current value assigned to the property by Orange County is \$ 1,013,481. The appellant states that he owns the middle unit of a row house. He claims that his property value is higher then those of the adjoining town homes. He feels that the increase should have been in proportion to those of his neighbors around \$ 800,000.

During deliberations, the Board considered all information presented by the appellant and the county. The Board reviewed all the documents that the appellant submitted. All surrounding properties were reviewed for grade and depreciation. It was the finding of the Board that the subject grade was not in line with those to the surrounding properties and this warranted a reduction to the valuation. Ms. Marsh made a motion to adjust to subject's property grade to A+60 and to add a 30% design factor. This will bring Mr. Ray's property in line with those of his neighbors, Mr. Atwater seconded the motion and the motion carried.

Ayes: 3

Noes: 0

Marc Levesque

765655

Mr. Levesque chose not to appear before the Board, but asked that his documentation serve as his appeal .The property located at 113 Simmerville CHAPEL HILL, NC. The current value assigned to the property by Orange County is \$ 679,101. This property was purchased in September of 2004. The appellant submitted an appraisal that was conducted in July of 2008 with a value of \$ 625,000. The appellant is requesting that, based on the evidence he presented, the Board decrease his property valuation to \$ 600,000.

During deliberations, the Board considered all information presented by the appellant and the county. All surrounding properties were reviewed for grade and depreciation. All surrounding properties grades were comparable to the subject property and the applied depreciation seemed adequate. 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

Jane Stein **702195**
Ms. Jennifer Marsh recused herself.

Ms. Stein chose not to appear before the Board, but asked that her documentation serve as her appeal. The property located 222 VANCE ST CHAPEL HILL, NC. The current value assigned to the property by Orange County is \$ 752,003. Ms. Stein provided an appraisal for the boards review. This appraisal was dated January 2009 and estimated the value of the property at \$ 613,000. This property is located in a historic area of Chapel Hill. The residence was built in 1924 and is 3360 square feet.

During deliberations, the Board considered all information presented by the appellant and the county. The appraisal and sales of comparable properties were considered. The Board did not find any evidence that would warrant a reduction in the current valuation. The Board found that the values were inline with the area. Mr. Heffner made a motion that no change should be made to the value. Mr. Atwater seconded the motion and the motion carried.

Ayes: 2
Noes: 0

Kevin Mahoney **708018**

Mr. Mahoney appeared before the Board to appeal the valuation of the property located at 729 Tinkerbell Rd Chapel Hill, NC. The current value assigned to the property by Orange County is \$ 246,467. Mr. Mahoney stated that his assessed value went up 43% compared to other properties that only went up 22%. He presented comps from 2005-2008 for properties that had the same square footage and other relevant similarities to his property. The appellant states that his value should be \$ 208,000. This property is a split-level house with a carport.

During deliberations, the Board considered all information presented by the appellant and the county. All surrounding properties were reviewed for grade and depreciation. All surrounding properties grades were comparable to the subject property and the applied depreciation seemed adequate. The Board determined that the current valuation of this property was in line with that of the neighborhood. Mr. Atwater made a motion of no change to the valuation. Mr. Heffner seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Robert Scully **706751**

Mr. Scully appeared before the Board to appeal the valuation of the property located at 1103 WILLOW DR CHAPEL HILL NC. The current value assigned to the property by Orange County is \$ 241,408. This property was purchased in 1997. The appellant stated to the Board that their property was the smallest and oldest property in the neighborhood and they feel that the \$ 241,408 value doesn't reflect the true market value. He provided comps of sales for the Board to review. This is a three bedroom, 1.5 baths residence that has three levels. They appellant claims that there are foundation settling problems, that the siding needs repairs and that the kitchen has not been remodeled. He feels the fair market value of this property should be \$196,625.

During deliberations, the Board considered all information presented by the appellant and the county. The Board reviewed all the documents that the appellant submitted. All surrounding properties were reviewed for grade and depreciation. Based on the review, the Board determined that the grade of the property was not in line with that of the subdivision. Mr. Heffner made a motion to change the grade of the property to A-15. Mr. Atwater seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Cox Family Trust **730998**

Mr. Cox appeared before the Board on June 5th to appeal the valuation of the property located at 1000 Pinehurst Dr. Chapel Hill, NC. The current value assigned to the property by Orange County is \$ 826,116. Mr. Cox stated to the board that the house was a modest colonial style, Masonite clad house. The house was purchased in 1990 for \$ 355,000. The siding wicks water. The house has 2 ½ baths, but the County's property card had documented that the house had 3 ½ baths. Mr. Cox feels that the value on the house is too high due to that fact that it only has one good bathroom and the Masonite siding was constantly in need of upkeep.

During deliberations, the Board considered all information presented by the appellant. The appraisal and sales of comparable properties were considered. Tom Heffner made a motion to directed the staff to correct the county property record of 3 ½ baths to 2 ½ baths. He made a motion that staff make the appropriate changes to adjust the valuation to range between 725,000 and 735,000. Also to change the depreciation from 19% to 24% due to the costs associated with replacing the Masonite siding.

The staff made the adjustments and presented the Board with the requested changes. The amended value is \$710,651. Mr. Atwater made a motion to except these changes. Jennifer Marsh seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Anne Hoffmeyer

738116

Anne Hoffmeyer appeared before the Board on June 6th to appeal the valuation of her property located at 8112 N Hound Court, Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$ 446,376. Ms. Hoffmeyer is contesting that the value on the property is too high compare to properties in the Highlands area. She feels that their house should not have been taxed at such a high tax value. She also stated that the property is incorrectly listed. The county's listing states that the property as a 5 bedroom home when in actuality it is a 4 bedroom home. The appellant's packet included an appraisal done in April 2009 in the amount of \$ 400,000. Ms. Hoffmeyer presented properties values from the Highland neighborhood as examples to contest the value of their property.

During deliberations, the Board considered all information presented by the appellant and the county. The appraisal and sales of comparable properties were considered. The Board recommended that several adjustments be made to the property. The Board recommended that the heated and air square footage of the addition description needed to be change to a glass porch. That the county needed to correct the bedroom count and redo section B, D & F of the property card drawing to make it one area.

The requested adjustments were made to the property record and brought back for approval by the board. The adjusted value is \$ 430,971. Mr. Heffner made a motion to accept the changes. Ms. Marsh seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Steven Doyle

755456

Mr. Doyle appeared before the Board on June 12th to appeal the valuation of the property located at 1202 Bayberry Dr. Chapel Hill NC. The current value assigned to the property by Orange County is \$ 1,399,201. The appellant built his house in 1998 for \$ 560,000. This is a 5.64 acre lot improved with an 8046 square foot residence. The house has an exterior brick front, tiled floors, large rooms and an unfinished garage.

During deliberations, the Board considered all information presented by the appellant and the county. The appraisal and sales of comparable properties were considered. The Board suggested that the staff do a field review of the property to determine the correct amount of finish in the basement area.

During the staff site visit, it was determined that the basement was only 50 % completed. Ms. Marsh made a motion to change the basement completion to 50%. Mr. Atwater seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Danny A. Hill Jr. **532105**

Mr. Hill appeared before the Board on June 6th to appeal the valuation of his property is located at 2601 Albacore Ln, Hillsborough, NC/ 2601 New Sharon Church Rd. Hillsborough. The current value assigned to the property by Orange County is \$ 412,729. This property is a 3 acre lot that is improved with a 2572 square foot residence. Mr. Hill believes that his property value is excessively high and inquired as to why and how the value came about on this property. Ms. Ryan explained that the county reviews sales of similar properties and develops a schedule of values based on those sales. That schedule of values is used to appraise all the properties in the county. She also explained the difference in fee and mass appraisal. Mr. Hill asked that he be allowed additional time to provide the board with an appraisal done on the house at the time of sale.

During deliberations, the Board considered all information presented by the appellant and the county. The appraisal and sales of comparable properties were considered. The Board reviewed the documents that the appellant provided about the appraisal and determined that the property was in line with that of the area. Mr. Heffner made a motion that no change be made to valuation. Ms. Marsh seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Payman Nadimi **771606**

Mr. Nadimi appeared before the Board on June 6th to appeal the valuation of the property located at 206 Whirlaway Ln, Chapel Hill, NC. The current value assigned to the property by Orange County is \$ 1,209,243. It is a 3.18 acre lot improved with a 6252 square foot residence. An appraisal was performed for a refinance, which the appellant presented to the Board. Mr. Nadimi built the house himself. He purchased the land in June 2008 from Toll Brothers for \$240,000. He finished building of the house in April 2009. Mr. Nadimi also presented tax value of the neighborhood.

During deliberations, the Board considered all information presented by the appellant and the county. The appraisal and sales of comparable properties were considered. Mr. Heffner stated that the entire area looked to be a little over estimated and recommended that staff review the subdivision and bring those findings back to the Board for further consideration.

After reviewing the subdivision and all qualified sales in the area, Ms Ryan provided a map of the area showing all the sales on each parcel that sold prior to January 1, 2009. She estimated that the grade for all properties should be adjusted to reflect A+55. Mr. Heffner made a motion to accept the changes. Ms. Atwater seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Yanping Zhang 771614

Mr. Zhang appeared before the Board June 12th to appeal the valuation of the property located at 119 Whirlaway Ln. Chapel Hill NC. The current value assigned to the property by Orange County is \$ 1,225,097. Mr. Zhang purchased the property in June 2009 for \$ 1,011,046. An appraisal was done in June 2009. It appraised concluded a value of \$ 1,068,500. Mr. Zhang presented comps from several of houses in his neighborhood.

During deliberations, the Board considered all information presented by the appellant. The appraisal and sales of comparable properties were considered. Heffner stated that the entire area looked to be a little over estimated and recommended that staff review the subdivision and bring those findings back to the Board for further consideration.

After reviewing the subdivision and all qualified sales in the area, Ms Ryan provided a map of the area showing all the sales on each parcel that sold prior to January 1, 2009. She estimated that the grade for all properties should be adjusted to reflect A+55. Mr. Heffner made a motion to accept the changes. Ms. Atwater seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Brian Baker 775163

Mr. Baker appeared before the Board on May 20th to appeal the valuation of his property located at 1501 VALLEY CREEK DR HILLSBOROUGH, NC. The current value assigned to the property by Orange County is \$1,282,041. The appellant provided comps for the Board to review and consider. Mr. Baker was the general contractor on two homes in this area. He stated that the other property (known as 4428 New Hope Springs Tract # 775162) had much grander upgrades and amenities but on the subject property he scaled back the upgrades. Mr. Baker built both of the residences in 2008. The subject property is on an 8.46 acre lot. He feels that they are not being taxed properly for the land and home. Mr. Baker says that he is being charged \$214.00 per square foot. The appellant states that there is not a basement but the property has a 6 ½ foot crawl with a concrete pad and has a drain. It also houses the furnaces, water heater, pressure tank, water liner filter, and a dehumidifier. The crawl also has cement walls. This property also has 2 wood burning fireplaces, and one gas fireplace. It has an elevator shaft but no elevator. It has 5 bedrooms and 4 1/2 baths. There is a temporary stair railing installed and the exterior concrete pad had not been poured. The subject states that the property was 90 % complete in January 2010. Mr. Baker feels that the valuation of this property should be \$ 816,317.

During deliberations, the Board considered all information presented by the appellant and the county. Tom Heffner made a motion to send a staff appraiser out to the property to perform a site check on the grade, the basement, and the elevator shaft. After completion of the site check, the Board determined that all of the current assessments were correct. Mr. Heffner made a motion that no change be made to the valuation. Mr. Atwater seconded the motion and the motion carried.

An appraiser was asked to visit the property on May 25th. The appraiser was denied access to verify those building components requested. Mr. Heffner made a motion to uphold the county value. Ms. Marsh seconded the motion and the motion carried.

Ayes: 3

Noes: 0

Karin Reside **758421**

Mr. Reside appeared before the Board to appeal the valuation of the property located at 113 GRAYLYN DR CHAPEL HILL, NC. The current value assigned to the property by Orange County is \$ 813,694. Mr. Reside presented additional information for the Board to review. His stated that his property value had been adjusted twice in 2009, once by an informal review and then by the 2009 Board of Equalization and Review. He is questioning the reason for the increase in value.

During deliberations, the Board considered all information presented by the appellant and the county. After researching why they had received several value change notices, staff concluded that the changes were due to several value appeals over the last several years. Ms. Ryan researched the sales in the area and made a spreadsheet to present to the board. Mr. Atwater made a motion to adjust the value to \$783,125. Ms. Marsh seconded the motion and the motion carried.

Ayes: 3

Noes: 0

Gary O'Briant **364257**

Mr. O'Briant appeared before the Board to appeal the valuation of the property located at 1615 & 1617 Efland Cedar Grove, Efland, NC. The current value assigned to the property by Orange County is \$ 997,878 with a PUV of \$ 715,153. The appellant has an issue with the Land Use value. He stated that the soil on this property was poor and due to the soil type, the Land Use value (agricultural value) should be reduced.

During deliberations, the Board considered all information presented by the appellant and the county. Ms. Ryan explained to the board that the values associated with the different soil types is a schedule (2009 Use-Value Manual for Agricultural, Horticultural and Forest Land) adopted by the NC Department of Revenue based on the cash rents from a survey administered by the NC Department of Agriculture and Consumer Services and

that the board had no authority to adjust that value. The soil types come from GIS. The Board determined that there was not sufficient evidence to warrant a reduction in the current valuation. Mr. Heffner made a motion that no change be made to the valuation. Mr. Atwater seconded the motion and the motion carried.

Ayes: 3

Noes: 0

Eric Kewley 438628

Mr. Kewley appeared before the board to appeal the valuation of their property located at 1633 Poplar Ln Hillsborough NC. The current value assigned to the property by Orange County is \$ 444,096. This is a 10.48 acre lot with a 3270 square foot residence. This property was built in 1993. The appellants presented the board with comps that were from 2009 and 2010. The Board notified the appellant that the comps were not useable since they were from a period after January 2009. The appellants requested that he be allowed to come back and present comps that would be permissible to the board.

During deliberations, the Board considered all information presented by the appellant and the county. The Board agreed to let the appellant return with valid comps. The appellant did provide more information to review. After the Board reviewed the addition information that the appellant provided, it was determined that there was no sufficient evidence to warrant a reduction to the current valuation. Mr. Heffner made a motion that no change be made to the valuation. Mr. Atwater seconded the motion and the motion carried.

Ayes: 3

Noes: 0

Walter Snead 202164

Mr. Snead appeared before the board to appeal the value of his property located at 5312 WALNUT GROVE CHURCH RD HURDLE MILLS, NC. The current value assigned to the property by Orange County is \$ 273,883. The appellant presented the Board with an appraisal for their review. The appraisal concluded a value of \$208,000. The appellant informed the Board that this was a "kit" house that he and his wife put together. It is a log house that is located on a 16 acre lot with a road running though it that provides access to other properties. He also states that 9 acres of this property is called a dry creek and is unusable.

During deliberations, the Board considered all information presented by the appellant and the county. All documentation and visual applications were reviewed. The Board determined that there was sufficient evidence to warrant a reduction in the valuation. Mr. Heffner made a motion to adjust the grade to B+0 and provide an economic adjustment of 20 %. Ms. Marsh seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Emily Gordon **719345**

Ms. Gordon appeared before the board to appeal the value of her property. The property's legal description is UNIT B-6 HILLMONT CONDOMINIUMS. The current value assigned to the property by Orange County is \$ 66,425. The appellant purchased this condo for \$ 39,000. She states that it has not been renovated and feels that the value is too high. These condos are all one-bedroom units. These units do not have laundry facilities. The HOA fee of \$ 100 a month includes water.

During deliberations, the Board considered all information presented by the appellant and the county. The Board reviewed all the documents that the appellant submitted. All surrounding properties were reviewed for grade and depreciation. All surrounding properties grades were comparable to the subject property and the applied depreciation seemed adequate. The Board determined that the current valuation of this property was in line with that of the neighborhood. Ms. Marsh made a motion that no change be made to the valuation. Mr. Heffner seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Gerald Wilson **758953**

Mr. Wilson appeared before the board to appeal the value of this commercial property with the legal description of #100 PROVIDENCE PLACE ONE. The current value assigned to the property by Orange County is \$ 323,815. The appellant states that the basis of this appeal is that other offices on the same floor are valued less than his property. The appellant stated that the other property has an internal restroom and two exit doors. He states that newer properties have even assessed lower than his condo. Both properties have the same square footage.

During deliberations, the Board considered all information presented by the appellant and the county. The Board reviewed all the documents that the appellant submitted. All surrounding properties were reviewed for grade and depreciation. The Board determined that there was a market adjustment of 10% applied to the other property across from the appellant's property. Mr. Heffner made a motion to put a market adjustment of 10% on the appellant's property to reduce the value to approximately \$ 291,434. This will bring the property in line with the other suite. Mr. Atwater seconded the motion and the motion carried.

Ayes: 3
Noes: 0

James Hlavacek

759325

Ms. Hlavacek appeared before the board to appeal the value of the property located at 104 WESTSIDE DR CHAPEL HILL, NC. The current value assigned to the property by Orange County is \$ 437,910. The appellant states that this property was on the market for 16 months. The listing price is \$ 414,900. The appellant requests that the Board decrease the value.

During deliberations, the Board considered all information presented by the appellant and the county. All surrounding properties were reviewed for grade and depreciation. All surrounding properties grades were comparable to the subject property and the applied depreciation seemed adequate. The Board determined that the current valuation of this property was in line with that of the neighborhood. Mr. Heffner made a motion of no change to the valuation. Ms Marsh seconded the motion and the motion carried.

Ayes: 3

Noes: 0

Kenneth Moch

707158

Mr. Moch chose not to appear before the Board, but asked that his documentation serve as his appeal. The property located 2128 N LAKESHORE DR CHAPEL HILL, NC. The current value assigned to the property by Orange County is \$ 1,176,997. This property was purchased in December of 2009 for \$ 904,000. The appellant states that an appraisal that was conducted in November of 2009 had the property valued at \$ 1,000,000. He is requesting that the Board decrease the value to \$ 900,000.

During deliberations, the Board considered all information presented by the appellant and the county. All the surrounding properties were reviewed for grade and depreciation. All surrounding properties grades were comparable to the subject property and the applied depreciation seemed adequate. The Board determined that there was not sufficient evidence presented to warrant a reduction to the property valuation. The current valuation was in line with that in the area. Mr. Heffner made a motion to uphold the valuation of the county. Ms. Marsh seconded the motion and the motion carried.

Ayes: 3

Noes: 0

Karen Martelino

228400

Ms. Martelino chose not to appear before the Board, but asked that her documentation serve as her appeal. The property is located 1202 KINDFUL ACRES RD HURDLE MILLS, NC. The current value assigned to the property by Orange County is \$163,250. This property was purchased in 2007 for \$ 139,000. The appellant stated that this property had an appraisal conducted in 2010 for refinancing purposes. The refinance

appraisal had the value conclusion of \$ 145,000. The comps that were presented to the Board for review were from 2009 and 2010. Ms. Martelino is requesting that the Board reduce her property valuation to around \$ 139,000 and \$ 145,000.

During deliberations, the Board considered all information presented by the appellant and the county. All the surrounding properties were reviewed for grade and depreciation. All surrounding properties grades were comparable to the subject property and the applied depreciation seemed adequate. The current valuation by the county was in line with that in the area. Mr. Heffner made a motion that no change be made to the valuation. Mr. Atwater seconded the motion and the motion carried.

Ayes: 3

Noes: 0

Roger Ezell **40386**

Mr. Ezell chose not to appear before the Board, but asked that his documentation serve as his appeal. The property located 2336 LONNIE CIR HILLSBOROUGH NC. The current value assigned to the property by Orange County is \$ 95,789. Mr. Ezell presented a sale that occurred in the subject area dated 2010.

During deliberations, the Board considered all information presented by the appellant and the county. The Board stated that there was not sufficient evidence to warrant a reduction in the valuation. Mr. Atwater made a motion of no change to the valuation. Mr. Heffner seconded the motion and the motion carried.

Ayes: 3

Noes: 0

Andrew L Browne

Mr. Browne appeared before the Board to appeal the value of his property located at 604 Laurel Hill Rd Chapel Hill NC. The current value assigned to the property by Orange County is \$ 713,956. The residence has 3152 square feet with a swimming pool. It also has a 731 square foot basement apartment. Mr. Browne stated that the house was listed on the market for \$ 899,000 in the fall of 2000. This was an inherited property and the appellant had the property appraised for \$ 655,000 in 2007. It is currently a rental property and the appellant states that it is on the market with a listing price of \$649,000. The rent on this property is \$ 2,000 with a two-year lease. Mr. Browne feels that the tax assessment value is too high for the current market. He thinks the value be around \$594,000.

During deliberations, the Board considered all information presented by the appellant and the county. All documentations presented were reviewed. During a site visit that was requested by the Board, the county staff re-measured the property and adjusted the square

footage accordingly. The value of the property increased to \$730,806. Tom Heffner made a motion to accept the valuation increase for this property based on the information that was provided during the site visit. Mr. Atwater seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Robert Bushman 767448

Ms. Lindholm appeared before the board to appeal the valuation of her property located at 108 Fox Run Rd. Chapel Hill NC. The current value assigned to the property by Orange County is \$ 688,040. The appellant stated that they feel that there was a discrepancy in the square footage of their property with that if the county's records. She requested a site visit to determine that true and accurate square footage.

A site was conducted and the property was re-measured. The adjustments were made to the property tax records, which resulted in a reduction in value. The value was amended to \$620,029. Mr. Heffner made a motion to accept the adjusted value. Ms Marsh seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Parker Louis LLC Multi Tract

Mr. Adam Zinn appeared before the board on May 19th to appeal the valuation of his properties.

Adjustment to parcels is as identified below

Tract #	Adjusted Value	Reason
773897	17579	Affordable Housing
773898	17579	Affordable Housing
773896	17533	Affordable Housing
773894	149514	Power lines
773893	141786	Power lines
773845	143630	Power lines
773846	140864	Power lines
773848	133718	Proxy to Homestead Rd
773849	133020	Proxy to Homestead Rd

In addition to the above changes the Mr. Atwater made a motion that the grade on all improved properties in the Claremont subdivision be changed to A+40. Ms. Marsh seconded the motion and the motion carried.

property. Mr. McMullin's original appeal was heard on June 24 but the board recommended that staff visit the property to verify the condition.

After a field review of the property, staff determined that the property was fully depreciated and that the value of the improvements should be removed from the tax roll. Doing that adjusted the value to \$115,216. Ms. Marsh made a motion to change the value to 115,216. Mr. Atwater seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Larry McMullin **701905**

Mr. McMullin appeared before the Board to appeal the value of his property located 303 Broad St in Carrboro. The assessed value of the property is 140,839. Mr. McMullin explained that he had foreclosed on this property and it was in poor condition. He estimated that it would cost \$50,000 to renovate. Mr. McMullin's original appeal was heard on June 24 but the board recommended that staff visit the property to verify the condition.

After a field review of the property, staff determined that the property was being renovated but was indeed in poor shape. Mr. Heffner made a motion to adjust the depreciation from 23% to 40% and to place the renovations at 70% complete for 2010. Mr. Atwater seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Johnny Johnson **715409, 715410, 715411, 7115414, 703017**

Mr. Johnson appeared before the Board to appeal the valuation of the above properties. He originally appeared on June 24 and stated that none of the properties had a perc site. Ms. Atwater stated that they would be unable to make an adjustment to the property valuation without a determination by Orange County Environmental Health Department. Mr. Johnson requested that his appeal be postponed for him to get such documentation.

Mr. Johnson did provide documentation stating that the above properties had poor soil and that they were no longer developable. Mr. Atwater made a motion to adjust all the properties with an 85% adjustment. Ms. Marsh seconded the motion and the motion carried.

Ayes: 3
Noes: 0

David Mills

374018

Mr. Mills appeared before the board to appeal the value of his property located 421 Mourning Dove in Mebane. The value on the property is \$ 205,971. Mr. Mills purchased the property in May of 2009 for \$159,000. His original appeal was heard on June 24. Mr. Mills stated that the assessed square footage that the county has was incorrect. Mr. Heffner recommended that staff revisit the property and verify the information on the records.

A field review of the property did indeed reveal that the house was measured incorrectly. After making the measurement changes the property value was reduced to \$ 172,662. Ms. Marsh motioned to accept the change made by staff. Mr. Heffner seconded the motion and the motion carried.

Ayes: 3

Noes: 0

Redwing Land

776362, 776364, 775896, 775895

Katherine E Ross from Parker Poe represented the interest of Redwing Land. Ms. Ross did not appear before the Board but faxed an appeal document in. However, no documentation was presented for review.

Mr. Heffner made a motion to leave the value unchanged for lack of evidence. Ms. Marsh seconded the motion and the motion carried.

Ayes: 3

Noes: 0

Shaun Sullivan

761149

Mr. Sullivan appeared before the Board to appeal the valuation of his property located 501 Highgrove in Chapel Hill. Mr. Sullivan is also appealing the assessment of penalties due to a discovery of a detached garage that was previously missed on the tax record. During his appeal, Mr. Sullivan suggested that several properties with the same floor plan were assessed differently. Mr. Sullivan's original appeal was on June 24.

Mr. Heffner recommended that staff review the identified properties and bring the information back before the board.

Staff reviewed the similar properties and brought the information back for board consideration. Ms. Marsh made a motion to adjust the grade of the subject property to be uniform in the appraisal. The grade was adjusted to A+30. Mr. Atwater seconded the motion and the motion carried.

Ayes: 3

Noes: 0

Ms. Ryan presented the Board with a list of property value recommendations. The recommended changes are identified below. The Board reviewed the changes and Mr. Heffner made a motion to accept the changes made. Mr. Atwater seconded the motion and the motion carried.

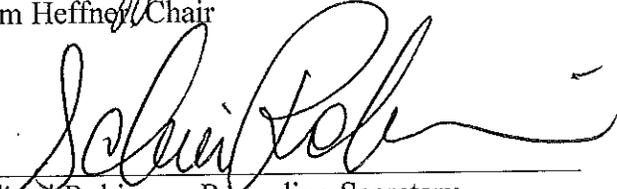
OWNER	TRACT	OLD VALUE	NEW VALUE	REASON
West 54 LLC	600884	931127	26478	PUV
West 54 LLC	619051	98655	1791	PUV
Frank Hutter III	738394	286390	102702	PUV
Malcolm Torain	172125	507552	150934	PUV
David L Jones	773885	138109	511512	Remove Builders Inventory
Cassie King	771274	47433	279015	Remove Builders Inventory
DCA General LLC	475201	1057933	572141	Moved building to Tract 475202
Thomas Bradley	301878	21,850	5,463	Non perc lot
Community Home Trust	776399	33694	119,630	Added residence
Community Home Trust	776400	33694	121743	Added residence
VLM Development	373766	1097156	1073065	Removed misc. structure
Timothy Fenwick	713551	270440	254699	Remove basement finish
Community Alternatives for Supportive Abodes	704868	602566	602566	Exempt
Community Alternatives for Supportive Abodes	724379	42321	42321	Exempt
Community Alternatives for Supportive Abodes	724486	52950	52950	Exempt
Community Alternatives for Supportive Abodes	725376	42321	42321	Exempt
Community Alternatives for Supportive Abodes	728841	86308	86308	Exempt
Community Alternatives for Supportive Abodes	728882	86308	86308	Exempt
Community Alternatives for Supportive Abodes	721727	77815	77815	Exempt
Community Alternatives for Supportive Abodes	721729	77815	77815	Exempt
Community Alternatives for Supportive Abodes	721121	53702	53702	Exempt
Community Alternatives for Supportive Abodes	721078	53702	53702	Exempt
Community Alternatives for Supportive Abodes	721084	53702	53702	Exempt
Community Alternatives for Supportive Abodes	403207	116179	116179	Exempt
Community Alternatives	765283	241615	241615	Exempt

for Supportive Abodes				

Having heard all the appeals scheduled on this date, and having heard all timely appeals filed for the 2010 tax year. Mr. Heffner made a motion to adjourn this meeting. Ms. Marsh seconded the motion and the meeting was adjourned at 6:00 pm.



Tom Heffner, Chair



Scherri Robinson, Recording Secretary