

MINUTES
Board of Equalization and Review
June 9, 2009

Board Members Present: Jane Sparks, Chair
Jerry Kruter
Barbara Levine

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 1:02 p.m. on Tuesday, June 9, 2009.

Joseph Plante **755205**

Mr. Plante appeared before the Board to appeal the valuation of his property located at 107 Telluride Tr., Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$691,756. Mr. Plante purchased the property in November of 2006 for \$600,000. The appellant presented spreadsheets of properties that have sold recently in his neighborhood comparing tax valuations. His documentation also included pages from an appraisal completed October 2006 with a valuation of \$606,000. Mr. Plante is aware that an adjustment was made to his property valuation during the informal appeal process lowering the value from \$704,554 to \$691,756, but he feels this value is still too high and wishes to continue his appeal. He presented a photograph of his property from the rear of the house, which backs up to Weaver Dairy Road, and pointed out that the noise factor is much worse for his home than other homes in the neighborhood.

During deliberations the Board considered all information presented by the appellant. Sales of comparable properties were considered. Barbara Levine made a motion to correct county records by removing the attic area, removing the basement area, changing the exterior from masonry to frame, and adding a covered porch. Jane Sparks seconded the motion and the motion carried.

Ayes: 3
Noes: 0

James Bullard **702482**

Mr. Bullard appeared before the Board to appeal the valuation of his property located at 510 North Street, Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$623,998. Mr. Bullard purchased the property in 1987. Mr. Bullard feels the increase to his valuation is excessive. His home was built in 1920 and has

multiple foundation cracks and no concrete footings. He feels that his valuation is disproportionate when compared to other homes in the neighborhood, which are on larger lots and have been renovated.

During deliberations the Board considered all information presented by the appellant. Sales of comparable properties were considered. Jerry Kruter made a motion to send a staff appraiser to do a site visit to determine the actual physical depreciation of the house and make appropriate changes based on findings. This property will not need to come before the Board again. Jane Sparks seconded the motion and the motion carried.

Ayes: 3

Noes: 0

Clinton Tapp 671380

Mr. Tapp appeared before the Board to appeal the valuation of his 20.616 acre tract of land located at 4300 Chesnut Ridge Church Rd., Efland, NC. The current tax value assigned to the property by Orange County is \$156,764. This tract of land is in the land use program and the actual valuation that the tax is based upon is \$64,121.44. Mr. Tapp presented photographs, maps, and sketches of the site. Mr. Tapp pointed out that there is a roadway easement that fronts the property, a Duke Power easement that crosses the property, and a stream that runs through the property. The appellant believes because of the stream it would be difficult and expensive to build a driveway into the property. Mr. Tapp feels these three factors diminish the value of his land.

During deliberations the Board considered all information presented by the appellant. Sales of comparable properties were considered. Jerry Kruter made a motion to make a 10% adjustment to the land value. Jane Sparks seconded the motion and the motion carried.

Ayes: 3

Noes: 0

Clinton Tapp 639296

Mr. Tapp appeared before the Board to appeal the valuation of his 25.97 acre tract of land located at Chesnut Ridge Church Rd., Efland, NC. The current tax value assigned to the property by Orange County is \$194,594. This property is in the land use program and the actual valuation that the tax is based upon is \$19,116.05. Mr. Tapp presented photographs, maps, and sketches of the site.

During deliberations the Board considered all information presented by the appellant. Sales of comparable properties were considered. Jerry Kruter made a motion to make a 5% adjustment to the land value. Jane Sparks seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Melvin & Julia Smith 705812

Mr. and Mrs. Smith appeared before the Board to appeal the valuation of their property located at 1223 Watson Road, Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$109,418. The appellants presented photographs of the improvements showing the deteriorated condition of the house and outbuildings.

During deliberations the Board considered all information presented by the appellants. Sales of comparable properties were considered. Jerry Kruter made a motion to change the physical depreciation on the house to 75%, change the attic finish to 00 and remove value from all the outbuildings. Jane Sparks seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Melvin & Julia Smith 710295

Mr. and Mrs. Smith appeared before the Board to appeal the valuation of their primary residence located at 1226 Watson Road, Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$458,393. Mr. & Mrs. Smith have had the property on the open market for \$425,000, reducing it to \$415,000 but it has not sold.

During deliberations the Board considered all information presented by the appellants. Sales of comparable properties were considered. Jerry Kruter made a motion to correct the county record by removing the attic finish and adding an economic depreciation of 15% due to the fact that the home is overbuilt for the neighborhood. Barbara Levine seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Dan & Starr Basmajian 747948, 747947, 751961, 747943, 747945, 747944

Mr. and Mrs. Basmajian appeared before the Board to appeal the valuation of six lots located off of Foxlair Road, Chapel Hill, NC. Below is a chart of the various lots along with the current tax value assigned to each.

Lot #	2009 County Valuation	Land Use Value
Lot #11	\$152,016	\$1,496.00
Lot #13	\$140,188	\$1,264.80
Lot #14	\$136,017	\$1,166.20
Lot #16	\$186,492	\$2,403.80
Lot #17	\$125,511	\$ 962.20
Lot #18	\$124,457	\$1,016.60

Mr. Basmajian presented a map of the properties, a copy of the restrictive covenants written in 1977, and photographs showing flooding. The property is subject to flooding and the culvert type bridge is impassable during periods of extreme flooding.

The topography of lots 11 and 18 is considered unsuitable for building. Therefore, lot 11 is being combined with lot 13 and lot 18 is being combined with lot 17.

Below is a chart showing the lots and the valuation Mr. Basmajian believes to be correct valuation once lots are combined.

Lot #	
Lots #11 & 13 combined	\$175,000
Lot #14	\$125,000
Lot #16	\$160,000
Lots #17 & 18 combined	\$160,000

During deliberations the Board considered all information presented by the appellants. Sales of comparable properties were considered. Jerry Kruter made a motion to adopt the values requested by Mr. Basmajian. Jane Sparks seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Eric Henry & Joan Garnett **701196**

The appellants did not appear before the Board but asked that their documentation serve as the appeal for their property located at 106 Jones St., Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$294,383.

During deliberations the Board considered all information presented by the appellants. Sales of comparable properties were considered. Jerry Kruter made a motion to send a staff appraiser to visit the property and check the physical depreciation and check the unfinished attic. The staff should make appropriate changes based upon findings. This

property will not need to be considered by the Board again. Jane Sparks seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Having heard all the appeals scheduled on this date, Ms. Sparks made a motion to adjourn this meeting. Barbara Levine seconded the motion and the meeting was adjourned at 3:50 pm.



Jane Sparks, Chair



Pamela Bryant, Recording Secretary