

MINUTES
Board of Equalization and Review
May 18, 2011

Board Members Present:

Chair: Raymond Atwater
Karen Morrissette
Pam Davis

Staff Members Present: Roger Gunn, Appraiser
Steven Hensley, Appraiser
Scherri McCray, Recording Secretary

The Board requested that there be deliberation time scheduled into the appointment time schedule.

Sofia Showchien Hsieh – Pin # 9788136983

Mrs. Hsieh appeared before the Board to appeal the valuation of the property located at 429 BROOKSIDE DRIVE, CHAPEL HILL, NC. The current tax value assigned to the property by Orange County is \$ 113,484. This lot is .31 acres. It was purchased in April 2011 for \$ 60,000. The appellant is requesting that the land value be reduced to \$ 60,000 partially due the resources conservation district that is attached to the lower half of the property and because there is no public water adjacent to the lot. The Board inquired about lot sales and values as of 2009. The appellant stated that they did not have this information.

During deliberations, the Board considered all information presented by the appellant and the County. After deliberation, the Board determined that there was not sufficient evidence to warrant a reduction to the valuation. Mrs. Morrissette made a motion that no change be made to the current value. Mr. Atwater seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Sofia Showchien Hsieh – PIN # 9788888661

Mrs. Hsieh appeared before the Board to appeal the valuation of the property located at 125 GLENDALE DRIVE, CHAPEL HILL, NC. The current tax value assigned to the

property by Orange County is \$ 480,792. The appellant is requesting an adjustment to the land value to reflect the same values of those properties around her property. She feels that the land value should be decreased to \$ 214,500.

During deliberations, the Board considered all information presented by the appellant and the County. After deliberation, the Board determined that the appellant did not provide enough evidence that would justify a change in the value. Mrs. Morrisette made a motion that no change be made to the current valuation. Mr. Atwater seconded the motion and the motion carried.

Ayes: 3

Noes: 0

Joe Alderman PIN # 9864563734

Mr. Alderman appeared before the Board to appeal the valuation of the property located at 202 LAKESHORE DRIVE. HILLSBOROUGH, NC. The current tax value assigned to the property by Orange County is \$ 201,523. He is requesting that the value of the property be reduced to \$ 135,000 due to the property being in such poor condition when he purchased it in October of 2010. The appellant has had to replace plumbing, insulation, the water system, a hot water heater and made electrical repairs. There is currently no heating or cooling unit in the structure. This is 1899 square foot residential structure with a basement that was built in 1964. The appellant submitted an inspection report and an appraisal for the Board to review. The appraisal information was not valid; it did not contain time relevant information for the revaluation.

During deliberations, the Board considered all information presented by the appellant and the County. The appraisal and sales of comparable properties were considered. After deliberation, the Board determined that there was sufficient evidence to warrant a reduction to the valuation. The Board determined that the property was still under construction. Mrs. Davis made a motion to adjust the completion of the property to 43% remaining for improvements until the full completion. She also motioned to enclose the car port and remove external buildings from the listing values. This should bring the valuation to approximately \$ 161,700. Mrs. Morrisette seconded the motion and the motion carried.

Ayes: 3

Noes: 0

James Gerard PIN # 9789880598

Mr. Gerard appeared before the Board to appeal the valuation of the property located at 614 ARLINTGON STREET. CHAPEL HILL, NC. The current tax value assigned to the

property by Orange County is \$ 324,614. He is requesting that the value of this property be reduced to \$ 257,700 based on comparable from an online source. The appellant presented the Board with these documents to support his appeal. He feels that the assets value is too high. This property is 1578 square foot residential structure that was built in 1983. It does not have a basement.

During deliberations, the Board considered all information presented by the appellant and the County. The sales of comparable properties were considered. After deliberation, the Board determined that there was sufficient evidence to warrant a reduction to the land valuation due to the topography. Mrs. Davis made a motion to allow an economic adjust of 10% be added to the land and to change the grade of the house to A+15. This should bring the current valuation to approximately \$ 296,300. Mrs. Morrissette seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Lucia Batchelder PIN # 9799452274

Tom Watts, a representative for the appellant, appeared before the Board to appeal the valuation of the property located at 6 CLOVER ROAD, CHAPEL HILL, NC. The current tax value assigned to the property by Orange County is \$ 291,798. This is a 2080 square foot duplex style residential property that was built in 1983. Mr. Watts presented the Board with comparable sales from 2008 to help in their review process. He states that the tax value is too high and is requesting that the value be reduced to between \$ 248,000 and \$ 258,000.

During deliberations, the Board considered all information presented by the appellant and the County. The sales of comparable properties were considered. After deliberation and review of all documentation, the Board discovered a discrepancy in the County's drawing of the appellant's property. Mrs. Morrissette made a motion that this matter be tabled pending the correction of the County's drawing and brought back before the Board for further deliberation and ruling. Mr. Atwater seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Jamma Ceesay PIN # 9824352510

Mr. Ceesay appeared before the Board to appeal the valuation of the property located at 301 COLLINGTON DRIVE, MEBANE, NC 27302. The current tax value assigned to the property by Orange County is \$ 199,493. The appellant states that his value should be

less than that amount. A recent appraisal was conducted and it had the property valued at \$163,000. He presented the appraisal documentation for the Board to review.

During deliberations, the Board considered all information presented by the appellant and the County. The appraisal and sales of comparable properties were considered. After deliberation, the Board determined that the appraisal documentation is for a date after the revaluation date. Therefore, it was not relevant in the decision making process. There was no further documented evidence provided that could be rendered useful. Mrs. Morrisette made a motion that no change be made to the current valuation. Mrs. Davis seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Richard & Cynthia Wagoner PIN # 9863607374

The appellants chose not to appear before the Board but asked that their documentation serve as their appeal. This property is Lot # 6, LINNET DRIVE, HILLSBOROUGH, NC. It is an 8.08 acre vacant lot on Davis Road. The current tax value assigned to the property by Orange County is \$ 93,497. The appellants state that the current market value of this property is \$ 70,000 and are requesting an adjustment to the valuation to reflect this value. The appellants submitted documentation that referenced a conservation easement on the property, and a letter from Gordon Mitchell, who is a Realtor. The document stated that this easement rendered that portion of the property unusable. The document also included references to the overall poor soil conditions and cross county power lines from giant towers that run through the property.

During deliberations, the Board considered all information presented by the appellant and the County. The sales of comparable properties were considered. After deliberation, the Board determined that there was evidence that would warrant a decrease in the property's value. Mrs. Morrisette made a motion to make the external adjustment of the land to -50% due to the power line. This adjustment should bring the property value to approximately 85,000.00. Mrs. Davis seconded the motions and the motion carried.

Ayes: 3
Noes: 0

Juanita Davis PIN # 9863604417

The appellants chose not to appear before the Board but asked that their documentation serve as their appeal. This property is Lot # 5, LINNET DRIVE, HILLSBOROUGH, NC. It is a 7.37 acre lot. The appellant presented documentation that referenced a conservation

easement that reduced the “fee simple ownership of this lot from 7.3 acres to approximately 4.4 acres”. This document also states that there are cross county power lines with giant metal towers that cross through the lot on the front portion of the property and a 150 foot wide power easement that crosses much of the area in front of the property. It notes that the overall soil condition is poor and the lot would have future septic issues due to this condition. The current tax value assigned to the property by Orange County is \$80,543. The appellant is requesting that the property value be reduced to reflect the current market conditions and restrictions/limitations that could hinder the sales or development of this property. They are requesting a value of \$65,000.

During deliberations, the Board considered all information presented by the appellant and the County. The sales of comparable properties were considered. After deliberation, the Board noted that a depreciation adjustment was already provided for the power line easement. They determined that based on the evidence an additional adjustment was to be made to the property due to the location of the power line tower. Mrs. Davis made a motion to change the external land adjustment to -55%. This adjustment would decrease the property value to approximately \$ 72,500. Mr. Atwater seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Michael Savino PIN # 9799413769

Mr. Savino appeared before the Board to appeal the valuation of the property located at 505 LONGLEAF DRIVE, CHAPEL HILL, NC. The current tax value assigned to the property by Orange County is \$ 195,964. This is a 1698 square foot residential structure built in 1965. The appellant is requesting a reduction to the property valuation due to a reclassification of this property by FEMA. FEMA has reclassified this property to a 100 year flood zone. Mr. Savino stated that when this property was purchased in 2004, it was not in a flood zone. He is requesting that the value be reduced to \$ 199,000.

During deliberations, the Board considered all information presented by the appellant and the County. After a review of all documentation and after deliberation, the Board ascertained that this property’s value had already been adjusted during an informal appeal in 2010. The Board informed the appellant of this discovery and inquired if the appellant had knowledge of this adjustment. Mr. Savino indicated that he had not. Mrs. Morrisette made a motion that no change be made to the current valuation. Mr. Atwater seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Benjamin Birtchett PIN # 9882072920

Mr. Birtchett appeared before the Board to appeal the penalties that were assessed on that property located at 2306 NEW HOPE CHURCH ROAD, CHAPEL HILL, NC. The assessment of this property was due to a discovery made by the Tax Assessor's Office. The property is owned by Benjamin Ray Birtchett. Mr. Birtchett was receiving Homestead Exemption due to a disability for the years 2008 through 2010. The Tax Assessor's Office discovered that Mr. Birtchett had moved from this property in 2008. Consequently, the Homestead Exemption should have been terminated and the tax exemption status removed at that time. Mr. Birtchett divulged to the Board that he had moved in with his elderly father to care for him but that his wife and child were still residing at 2306 New Hope Church Road. He understands that he no longer qualifies for the exemption and will make arrangements to pay back taxes owed. He is requesting that the penalties be released and payment arrangements be made to help facilitate the debt resolution.

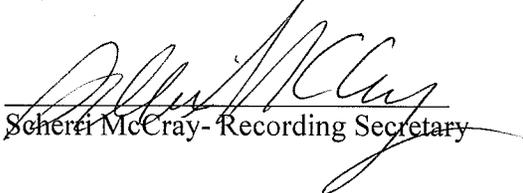
During deliberation, the Board considered all information presented by the appellant and the County. The Board felt that the appellant presented a valid argument. Mrs. Morrisette made a motion to remove the penalties for the three years as delineated in the notice of discovery. Mr. Atwater seconded the motion and the motion carried.

Ayes: 3

Noes: 0

Having heard all the appeals scheduled on this date, Raymond Atwater made a motion to adjourn this meeting. Karen Morrisette seconded the motion and the meeting was adjourned at 5:00 pm.


Raymond Atwater- Chair


Scherri McCray- Recording Secretary