

MINUTES
Board of Equalization and Review
May 25, 2011

Board Members Present:

Chair: Raymond Atwater
Karen Morrisette
Pam Davis

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

Glenn & Faye Brockwell PIN # 9882739923

Mr. and Mrs. Brockwell appeared before the Board to appeal the valuation of their property located 3511 BROCKWELL ROAD, DURHAM, NC. The current tax value assigned to the property by Orange County is \$ 304,700. This is a 2102 square foot residential property situated on a 13.73 acre lot. Mr. Brockwell states that he is appealing the valuation of two lots. One is 10 acres and the other is 8.72 acres. He claims that the 10 acre lot would not perk. He maintains that in 1966, the 8.72 acre lot should have been recorded with the Register of Deeds office but to date it is not. It is still a part of a 13 acre parcel. When asked by the Board what he believed the valuations of these properties were, Mr. Brockwell was unable to render an amount.

During deliberations, the Board considered all information presented by the appellant and the County. The Board discovered that neither of the properties belonged to Mr. Brockwell. Due to this revelation, the Board could not rule on this matter without a written permission from the land owners or without having the land owners present. Mr. Atwater made a motion that no change be made to the value. Mrs. Davis seconded this motion and the motion carried.

Ayes: 3
Noes: 0

Annie Keene PIN # 9852457036

Mrs. Keene appeared before the Board to appeal the valuation of her property located at 4405 ORANGE GROVE ROAD, HILLSBOROUGH, NC. The current tax value assigned to the property by Orange County is \$ 115,400. This is a doublewide mobile

home located on a 2.56 acre parcel. The appellant does not agree with this valuation. She was under the impression that the value should be much lower due to depreciation. They only made a few modifications to the property. A roof was added to an existing porch area and there was an extension made to a deck in 2010. The current land value is \$48,100 and the building value of this property is \$ 66,400. Mrs. Keene is requesting clarification from the Board about the valuation process.

During deliberations, the Board considered all information presented by the appellant and the County. There were no comps or other substantiating documents presented by the appellant for the Board to review. The Board informed Mrs. Keene the land values have gone up substantially over time while the house value has decreased. The Board pointed out to the appellant that there was already 35% deprecation on the mobile home. Mrs. Davis made a motion that no change be made to the valuation of this property. She stated that the appellant only wanted clarification of the valuation process. Mrs. Morrisette seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Darcy & Cynthia Willson PIN# 0802093923

Mr. Willson appeared before the Board to appeal the value of the property located at 5315 OLD HILLSBOROUGH ROAD, DURHAM, NC. The current tax value assigned to the property by Orange County is \$ 135,083. The appellant believes that the value should be \$ 88,330. He submitted an appraisal, a market analysis and documentation from the Orange County Health Department for the Board to review. The appraisal contained comps from late 2008 that had the adjusted value of the property at \$120,000. The appellant remarked that the appraisal did not take into account the faulty septic system and that the property did not perk in accordance with the new regulations system. Mr. Willson also noted that he had the septic repaired several times but to no avail. It would cost him about \$ 30,000 to have a new engineered septic system installed. When asked by the Board as to why the septic condition was not taken into consideration in the value determination by the appraiser, Mr. Willson claims that the appraiser made that decision.

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 presented did not contain enough relevant comparables. It referenced one comparable located in Orange County. Based on the evidence from the Orange County Health Department concerning the nonfunctional septic system and the unsuitable soil condition for a new conventional septic system, Mr. Atwater made a motion to reduce the valuation of this property to approximately \$115,000. Mrs. Davis seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Xiaoshu Wang PIN # 9880312869

Mr. Wang appeared before the Board to appeal the value of the property located at 103 DIXIE LANE, CHAPEL HILL, NC. The current tax value assigned to the property by Orange County is \$ 503,600. This is a 3128 square foot residential property situated on 1.19 acres. Mr. Xiaoshu is requesting a reduction to the value in the amount of \$ 460,000. This amount was specified in a recent appraisal that was conducted in October of 2010. This property was a foreclosure purchase. The value was already decreased from 567,312 to the current listed value through the informal appeals process conducted by the County Assessor's office.

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 no evidence was presented to show that the current assessment was incorrect. Mrs. Morrisette made a motion that no change be made to the revised adjusted value from the informal appeal process. Mrs. Davis seconded the motion and the motion carried.

Ayes: 3

Noes: 0

George Chase & Katya Schultz PIN #9799070682

Mr. Chase and Ms. Schultz appeared before the Board to appeal the value of the property located at 312 WOODHAVEN ROAD, CHAPEL HILL, NC. The current tax value assigned to the property by Orange County is \$ 378,500. Mr. Chase feels that the tax value is incorrect. They claimed that the property value jumped substantially from 2009 when it was \$294,200 to \$378,500 in 2010. They believe that there might have been an error made by the County with the house numbering. They suspect that the County might have applied their next door neighbor's value to their property erroneously. The Board was presented with prior tax bills by the appellant for review.

During deliberations, the Board considered all information presented by the appellant and the County. After deliberation, the Board determined that due to the house numbering question Mr. Atwater made a motion to table this appeal and instructed County staff to conduct a field review of properties 312 WOODHAVEN ROAD and 314 WOODHAVEN ROAD for correct value assignment. The County will bring back its findings to the Board for further deliberation and ruling. Mrs. Davis seconded that motion and the motion carried.

Ayes: 3

Noes: 0

Leo & Mary Elvin PIN # 9875609086

Mr. Elvin appeared before the Board to appeal the value of the property located at 1202 BARTLETT CIRCLE, HILLSBOROUGH, NC. The current tax value assigned to the property by Orange County is \$184,000. He is requesting that his property value be reduced to \$ 174,000. Mr. Elvin claims that his value is higher than that of his next door neighbor. He went on to note that his neighbor's property had all the upgrades where as his property has none. He submitted receipts for an addition of a screened in porch that was added to his property for the Board's consideration.

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 no evidence was presented to show that the current assessment was incorrect. The Board noted that the appellant's property value was in line with that of his neighbor's. Mrs. Morrisette made a motion of no change to the valuation. Mrs. Davis seconded the motion and the motion carried.

Ayes: 3

Noes: 0

Charles Roberts PIN # 9863175415

Mr. Roberts appeared before the Board to appeal the value of the property located at Lot # 16R BLACKBERRY LANE, HILLSBOROUGH, NC. The current tax value assigned to the property by Orange County is \$ 94,900. The appellant is requesting that the value be decreased to \$ 58,000 due to the extreme topography of the property.

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 evidence to warrant a reduction to the valuation. Mrs. Davis made a motion to adjust the value to approximately \$ 88,000, due to the topography and comparables. Mr. Atwater seconded the motion and the motion carried.

Ayes: 3

Noes: 0

Willie Lindsey PIN# 9825743135

Mr. Lindsey appeared before the Board to appeal the value of the property located at 210 GOLDFINCH COURT, MEBANE, NC. The current tax value assigned to the property by Orange County is \$ 184,300. It is an 1764 square foot residential structure that was purchased by the appellant in 2006. The appellant submitted a recent appraisal for the Board to review. This appraisal has the valuation of the property at \$175,000. Mr. Lindsey feels that the property value should be \$ 155,000.

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 no evidence to justify a change to the current valuation. Mrs. Davis made a motion that no change be made to the value. Mr. Atwater seconded the motion and the motion carried.

Ayes: 3

Noes: 0

Gary Bishop PIN# 9867111907

Mr. Bishop appeared before the Board to appeal the value of the property located at 414 CALVARY COURT, HILLSBOROUGH, NC. The current tax value assigned to the property by Orange County is \$ 374,704. This property is a 3327 square foot residential structure that was built in 1997. The appellant purchased the property in September 2005 for \$ 310,000. Mr. Bishop feels that his property value should be lowered to \$ 325,000. This is what it was appraised for on an August 2010 appraisal for refinancing.

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 not enough information or evidence to merit a change to the current valuation. Mrs. Morrissette made a motion that no change be made to the value. Mrs. Davis seconded the motion and the motion carried.

Ayes: 3

Noes: 0

Elizabeth Wilson PIN # 9799436792

Mrs. Wilson appeared before the Board to appeal the value of the property located at 1204 CYPRESS ROAD, CHAPEL HILL, NC. The current tax value assigned to the property by Orange County is \$ 341,600. The appellant is requesting that the value be adjusted to \$ 321,000 due to foundation and structural issues. This property was built in 1961. It was purchased "as is" in November of 1991 by the Wilsons. Mrs. Wilson states

that they had to correct foundation issues, install replacement windows, put on a new roof and added better heating duct work to that property. She claims that there is still more foundation repairs that need to be conducted.

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 enough evidence to grant a reduction to the property value. Mrs. Davis made a motion to add 8 % to the functional depreciation due to the property's foundation issue and to decrease the property value to approximately \$ 323,000. Mrs. Morrisette 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


Sherri McCray- Recording Secretary