

**MINUTES**  
**Board of Equalization and Review**  
**May 13, 2009**

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

Staff Members Present: John Smith, Assessor  
Judy Ryan, Deputy Assessor  
Steve Hensley, Appraiser  
Pam Bryant, Recording Secretary

Ms. Sparks called the meeting to order at 1:05 p.m. on Wednesday, May 13, 2009. Ms. Sparks made a motion to approve the minutes from April 29, April 30, and May 1. Barbara Levine seconded the motion and the motion carried.

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**Bruce Sampsell**                      **739976**

Mr. Sampsell appeared before the Board to appeal the value of his property at 109 Sierra Dr., Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$846,274. Mr. Sampsell pointed out that his home has the second highest value of the homes in his neighborhood according to Orange County. He believes his home has some functional obsolescence due to the fact that his home was custom built with 3 larger bedrooms rather than 4, no family room, and a larger garage that will only accommodate two vehicles. He believes these are negative factors and detract from the value of his home and limit its appeal to potential buyers. His home is 3724 square feet in size and he feels the per square foot value should be closer to \$187.16 per square foot, which is the average value of sold properties in his neighborhood.

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 current valuation. Jerry Kruter seconded the motion and the motion carried.

Ayes: 3  
Noes: 0

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**Robert Harris**                      **202183, 202182, 202519, 222226, 222227, 222202**

Mr. Harris appeared before the Board to appeal the values of six tract of land located on Kenwood Drive, Hillsborough, NC. Mr. Harris' home sits on the 3.12 acre tract located at 3722 Kenwood Dr. The other tracts are adjacent tracts. The current tax values assigned to the properties by Orange County are as follows:

TRACT NO.	SIZE	ORANGE COUNTY VALUATION
202183	3.12 AC	\$64,186
202182	3.34 AC	\$29,450
202519	5.00 AC	\$54,009
222226	1.62 AC	\$17,153
222227	2.41 AC	\$23,648
222202	1.38 AC	\$38,399

Kenwood Drive has not been completed due to the cost of road construction and most of these lots have no road frontage. Mr. Harris paid \$90,000 for three of the lots in 2007 to stop any future development of the land. Mr. Harris feels the current valuation is excessive since the lots cannot be developed.

During deliberations the Board considered all information presented by the appellant. Sales of comparable properties were considered. Ms. Sparks recused herself from voting because the appellant is an acquaintance. At the recommendation of the Assessor, Mr. Kruter made a motion that the six tracts of land be treated as one large tract and the value be \$156,000 for the combined value of all the tracts. Barbara Levine seconded the motion and the motion carried.

Ayes: 2  
Noes: 0

**David Spence                      766348**

Mr. Spence appeared before the Board to appeal the values of his office condo located at 141 Providence Road, Suite 160, Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$294,842. He purchased the office suite in December of 2008 for \$271,088, plus \$14,300 in realtor fees, and \$602 in other settlement charges, for a total purchase price of \$285,990. He believes his value to be closer to the sales price and also to that of a current listing in the same building. The listing is smaller in size and is currently listed at \$265,000 and has been on the market for one year.

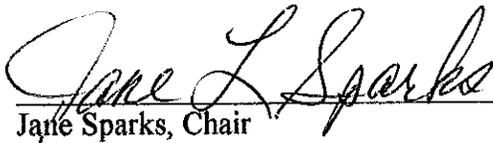
During deliberations the Board considered all information presented by the appellant. Sales of comparable properties were considered. Ms. Levine recused herself from voting because the appellant is a business acquaintance. Jane Sparks made a motion that no change be made to the value. Jerry Kruter seconded the motion and the motion carried.

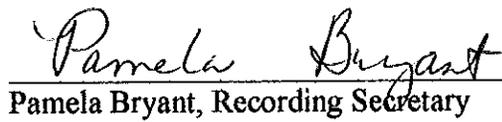
Ayes: 2  
Noes: 0

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Having heard all the appeals scheduled on this date, Ms. Sparks made a motion to adjourn this meeting. Jerry Kruter seconded the motion and the meeting was adjourned at 3:00 pm.

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Jane Sparks, Chair

  
Pamela Bryant, Recording Secretary