

**MINUTES**  
**Board of Equalization and Review**  
**May 13, 2010**

Board Members Present:

Chair: Jennifer Marsh  
Karen Morrissette  
Barbara Levine

Staff Members Present: Judy Ryan, Deputy Assessor  
Scherri Robinson, Recording Secretary

Jennifer Marsh called the meeting to order at 1:00 p.m. on Thursday May 13, 2010. Barbara Levine made a motion to accept changed values that were presented to the Board. Jennifer Marsh seconded the motion and the motion carried.

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*Shiyng Wu*      *728465*

Mr. Wu appeared before the Board to appeal the valuation of his property located at 136 A&B Forsyth Drive, Chapel Hill NC. The current tax value assigned to the property by Orange County is \$ 268,906. The appellant's packet included photos of crawl space and written estimates for waterproofing and gutter installation along with a cover letter. Mr. Wu stated that his community is the worst neighborhood in Chapel Hill. He also stated that the property is also in need of extensive repairs. There is standing water in the crawl space. There is structural damage on the internal wall. All the floor joists are bent due to the incorrect placement of the beams. Over the years the weight of the house has caused the joists to bend. He submitted estimates to get the repairs completed. No repairs have been done to the property to date. He also provided comps from the sales in his neighborhood. Mr. Wu stated that this property is a rental property. The property is a duplex with both sides renting for \$890.00 per month. This property qualifies for Section 8 housing.

During deliberations, the Board considered all information presented by the appellant and that which was offered by the county. The appraisal and sales of comparable properties were considered. Karen Morrissette made a motion that no change be made to the valuation. Barbara Levine seconded the motion and the motion carried.

Ayes: 3  
Noes: 0

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**Jonathan Drake                      714011 WITHDREW**

Mr. Drake withdrew his appeal

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**Brad Crump                      759093**

Mr. Crump appeared before the Board to appeal the valuation of the property located at 113 Gardner Circle, Chapel Hill NC. The current value assigned to the property by Orange County is \$ 508,164. This property is a .26 acre lot improved with a 2877 square foot residence. It was purchased in March of 2008 for \$ 528,000. Mr. Crump had submitted an informal appeal with an appraisal in January of 2009. He was trying to refinance his house but the bank said that they could not refinance due to the tax valuation of the property. Mr. Crump is requesting that the assessment be lowered to \$470,000 to be in line with the appraisal. The Board explained to Mr. Crump about how the assessment was calculated.

During deliberations, the Board considered all information presented by the appellant and that which was offered by the county. The appraisal and sales of comparable properties were considered. The Board determined that the value was fairly assessed. Karen Morrisette made a motion that no change be made to the valuation. Barbara Levine seconded the motion and the motion carried.

Ayes: 3  
Noes: 0

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**Cape Hatteras II LLC**

Ms. Colby appeared before the Board to appeal the valuation of the property located at 300 Circle Park Place, Chapel Hill, NC. The current value assigned to the property by Orange County is \$ 1,286,410. This property was purchased in August of 2006 for \$ 1,067,922. This property is a 5566 square foot townhouse. Ms. Colby presented the Board with a chart of comparison of the other properties on the same street. This chart stated ratios of lot/building square footage to the corresponding tax value. The appellant questioned the reasons for the varying ratios. This property has been on the market since 2009. This appellant has an appeal for 2008 still pending with Property Tax Commission.

During deliberations, the Board considered all information presented by the appellant and that which was offered by the county. Sales of similar properties provided by the tax office staff indicated that the value was fair and equitable. Jennifer Marsh made a motion

to defer to the Property Tax Commission. Barbara Levine seconded the motion and the motion carried.

Ayes: 3  
Noes: 0

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**Forrest Johnson      765534**

Mr. Johnson appeared before the Board to appeal the valuation of the property located at 110 Braswell Court, Chapel Hill, NC. The current value assigned to the property by Orange County is \$ 455,305. This property was purchased in May of 2007 for \$ 475,000. It is a 3471 square foot residence with a partially finished basement. Mr. Johnson does not feel that it is a fair and equitable value. He states that the value should \$ 425,000.

During deliberations, the Board considered all information presented by the appellant and that which was offered by the county. The Board reviewed all comps in the area. They determined that the assessed value was in line with that of the neighborhood. All the properties in the neighborhood were built at the same time by the same builder. Karen Morrissette made a motion that no change be made to the valuation. Barbara Levine seconded the motion and the motion carried.

Ayes: 3  
Noes: 0

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**Christine Khoury      765553**

The appellant listed above failed to appear before the Board. Since the appellant presented no evidence, Jennifer Marsh made a motion that no change be made to the value at this time. Should the appellant request to reschedule prior to Board adjournment, the case can be reconsidered at that time. Karen Morrissette seconded the motion and the motion carried.

Ayes: 3  
Noes: 0

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*Adrian Comaniciu*                      *466140*

Mr. Comaniciu appeared before the Board to appeal the valuation of the property located at 2210 Summit Dr. Hillsborough, NC. The current value assigned to the property by Orange County is \$ 253,183. The appellant purchased the property in August of 2009 for \$ 234,464. This property is a 2362 square foot residence. He feels that it is over assessed. Mr. Comaniciu did not understand how his value increased so much when there is a down turn in the economy. Jennifer Marsh explained about how the revaluation had occurred. She explained that these appraisals were done using a mass appraisal method. Mr. Comaniciu was concerned when the assessment was being done it did not include inside of the house. He asked how you could get a true assessment of a property if you never entered the house. The appellant feels that the value should be \$ 243,900. Mr. Comaniciu stated that he will be appealing to the Property Tax Commission.

During deliberations, the Board considered all information presented by the appellant and that which was offered by the county. Sales of comparable properties were reviewed. Ms. Marsh commented that all homes in the subject area were very similar. Jennifer Marsh made a motion to uphold the county valuation. Ms. Levine seconded the motion and the motion carried.

Ayes: 3  
Noes: 0

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*William Henry Burch*                      *776085*

Mr. Burch chose not to appear before the Board, but asked that his documentation serve as his appeal. The appellant is appealing the valuation of the property located on the corner of Homestead and Rogers Lane Chapel Hill, NC. The current value assigned to the property by Orange County is \$ 24,824. This property is a vacant lot of .27 acre. The lot is receiving present use value of \$58. Mr. Burch does not own adjoining properties. He states that this lot is unusable. This property cannot be developed. It does not meet the required 2 acre minimum guidelines.

During deliberations, the Board considered all information presented by the appellant and that which was offered by the county. The Board felt that given the nature of the lot, with no comp and no market, and the fact that it is unusable, Jennifer Marsh made a motion to make a large adjustment of 70%. Karen Morrisette seconded the motion and the motion carried.

Ayes: 3  
Noes: 0

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**Luther Misenheimer**                      **776144**

Mr. Misenheimer chose not to appear before the Board, but asked that his documentation serve as his appeal. The appellant is appealing the valuation of the property located # 3 Whitfield Road. The current value assigned to the property by Orange County is \$80,442. This is a vacant tract. The appellant states that the lot does not percolate.

During deliberations, the Board considered all information presented by the appellant and that which was offered by the county. The Board was notified that a prior adjustment of 80% was already made. Jennifer Marsh made a motion to accept the adjustment already made with no additional changes. Karen Morrissette seconded that motion and the motion carried.

Ayes: 3  
Noes: 0

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**Bugg, Staelin, Dodge**                      **776984**

Bugg, Staelin & Dodge chose not to appear before the Board, but asked that their documentation serve as their appeal. The appellants are appealing the valuation of the property Tract 1, 10 acres, Book 90 Page 183. The current value assigned to the property by Orange County is \$ 173,103. The appellants purchased this property in April of 2010 for \$ 125,000. They believe that the assessed value is too high. They are requesting that the value be dropped to \$128,000.00. The appellant's appeals packet contained three comps in multiple listings. There was an 8 ¼ tract of land that sold for \$126,000. There were no further findings.

During deliberations, the Board considered all information presented by the appellants and that which was offered by the county. The appraisal and sales of comparable properties were considered. The Board determined that the property value was in line with those in the neighborhood. Karen Morrissette made a motion to make no changes to the valuation. Barbara Levine seconded the motion and the motion carried.

Ayes: 3  
Noes: 0

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Having heard all the appeals scheduled on this date, Jennifer Marsh made a motion to adjourn this meeting. Karen Morrissette seconded the motion and the meeting was adjourned at 5:15 pm.

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Jennifer Marsh

  
Scherri Robinson, Recording Secretary