

**MINUTES**  
**Board of Equalization and Review**  
**May 20, 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 1:09 p.m. on Wednesday, May 20, 2009.

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**Alan Dessen            707103**

Mr. Dessen's property is located at 1100 Willow Dr., Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$314,035. Mr. Dessen purchased the property in 1973 for \$37,000. The house is located in the flood plain in what FEMA designates as a Special Flood Hazard Area. For this reason, Mr. Dessen feels his ability to sell the home is greatly diminished. He presented pictures, which show the flood line on his home.

During deliberations, the Board considered all information presented by the appellant. Sales of comparable properties were considered. Jane Sparks made a motion to make a 10% market adjustment on the property to allow for the flooding issue. Barbara Levine seconded the motion and the motion carried.

Ayes: 3  
Noes: 0

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**Edith Salmony            703271**

Ms. Salmony's property is located at 1834 N. Lakeshore Dr., Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$1,041,704. Ms. Salmony included in her documentation and appraisal completed February 2009 with a value of \$900,000. Ms. Salmony feels this is closer to her actual valuation.

During deliberations the Board considered all information presented by the appellant. Sales of comparable properties were considered. It was pointed out by staff that Ms. Salmony's valuation on 1-1-09 was \$1,104,502, but due to an adjustment that was made to all lakefront properties, the value has already been reduced to \$1,041,704. Jane Sparks made a motion to correct county records by changing the story height from 12 to 15, and

to correct the type of heat/AC from 1AC to 4AC. Her motion also directed the staff to make an adjustment to the grade and depreciation to reflect a final value estimate approximating \$997,000. Barbara Levine seconded the motion and the motion carried.

Ayes: 3  
Noes: 0

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**Susan Lieff & Arthur Axelbank** **401877**

Ms. Lieff and Dr. Axelbank chose not to appear before the Board, but asked that their documentation serve as their appeal. The appellant's property is located at 330 W. King St., Hillsborough, NC in the historic district. The current tax value assigned to the property by Orange County is \$524,477. Included in the documents was an appraisal completed September 2008 with a value of \$520,000. The appellants are requesting a reduction of \$4,477 in their valuation.

During deliberations the Board considered all information presented by the appellant. Sales of comparable properties were considered. Jerry Kruter made a motion that no change be made in the valuation. Jane Sparks seconded the motion and the motion carried.

Ayes: 3  
Noes: 0

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**Willie Mae Patterson** **700623**

Ms. Patterson chose not to appear before the Board, but asked that her documentation serve as her appeal. Ms. Patterson's property is located at 400 McDade St., Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$237,607. Ms. Patterson believes her property valuation to be \$150,000, but did not include any supporting documents in her appeal package.

During deliberations the Board considered all information presented by the appellant. Sales of comparable properties were considered. Jerry Kruter made a motion to direct a staff appraiser to visit Ms. Patterson's property to assess physical depreciation, and make appropriate changes to the valuation based upon findings without further Board consideration. Barbara Levine seconded the motion and the motion carried.

Ayes: 3  
Noes: 0

**Matthew D. Medlin                      705793**

Mr. Medlin chose not to appear before the Board, but asked that his documentation serve as his appeal. Mr. Medlin's property is located at 411 Hickory Drive, Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$205,730. Mr. Medlin provided one listing of a home in his neighborhood at 402 Walnut Street, currently listed for \$170,000. Mr. Medlin believes his property valuation to be \$167,000.

During deliberations the Board considered all information presented by the appellant. Sales of comparable properties were considered. Barbara Levine made a motion to change the design factor from .10 to zero. Jane Sparks seconded the motion and the motion carried.

Ayes: 3  
Noes: 0

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**Maria Winslow & Michael Czeiszperger                      756766**

Ms. Winslow & Mr. Czeiszperger chose not to appear before the Board, but asked that their documentation serve as their appeal. The appellant's property is located at 112 Tharrington Dr., Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$382,064. In the appeal package the appellants provided a spreadsheet of comparable sales in their area.

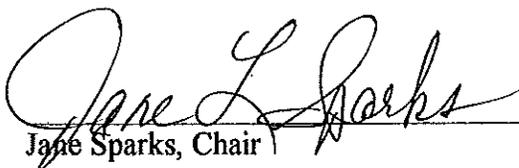
During deliberations the Board considered all information presented by the appellant. Sales of comparable properties were considered. Jerry Kruter made a motion that no change be made to the valuation. Barbara Levine seconded the motion and the motion carried.

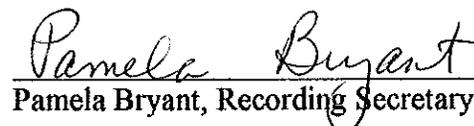
Ayes: 3  
Noes: 0

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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 2:25 pm.

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Jane Sparks, Chair

  
Pamela Bryant, Recording Secretary