

MINUTES
Board of Equalization and Review
May 20th, 2010

Board Members Present:

Chair: Tom Heffner
Raymond Atwater
Jennifer Marsh

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

Tom Heffner called the meeting to order at 1:00 p.m. on Thursday May 20th 2010

Christen Thomas **727272**

Christen Thomas appeared before the Board to appeal the value of his property located at 210 OLD FOREST CREEK DRIVE, CHAPEL HILL, NC. The current tax value assigned to the property by Orange County is \$405,901. The listing price of the property was \$ 79,000. This property was purchased in November of 2009 for \$ 360,000. This is a 2680 square foot residence with a finished basement that has 900 square feet below grade. Mr. Thomas presented the board with comps and an appraisal for their review. The comps are from the April 2008 to December 2008 time frame. Mr. Thomas had an informal appeal in March of 2010 and a reduction was made to the valuation.

During deliberations, the Board considered all information presented by the appellant. The appraisal and sales of comparable properties were considered. Tom Heffner made a motion to reduce the value of the property to approximately \$ 385,000. The Board felt that due to the structural design of this property it would have unfavorable market appeal. Jennifer Marsh seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Robert Beaumont **765604**

Mr. Beaumont appeared before the Board to appeal the value of his property located at 207 FALKNER DRIVE, CHAPEL HILL, NC. The current value assigned to the property by Orange County is \$ 845,893. This property is 3930 square foot residence located on a .25 acre lot. Mr. Beaumont paid \$ 904,000 in July of 2008. He states that they feel that this property is the highest valued property in their neighborhood. Based on 2008-2009 sales, their value should be around \$767,000. The appellant provided the Board with more comps in their area.

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 found the property value to be comparable with those in the neighborhood. Jennifer Marsh made a motion that no change be made to the valuation. Tom Heffner seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Robert Taylor

401499

Mr. Taylor appeared before the Board to appeal the value of his property located at 3201 SHAMROCK ROAD, HILLSBOROUGH, NC. The current value assigned to the property by Orange County is \$ 122,683. Mr. Taylor informed the Board that his property was in between two other properties that looked like junk yards. He stated that the FDA had found chemicals in his neighbor's soil. The two neighbor's properties are bringing the value of his property down. There have been some landscaping improvements and new siding was put on the house in 2009 but has done nothing to improve the location of his house. He had an informal appeal but wanted to make sure that the property was valued correctly. Mr. Taylor requests that the Board lower his value to \$75,000.

During deliberations, the Board considered all information presented by the appellant and that which was offered by the county. The Board reviewed aerial photos of the property and the surrounding areas. Based on their findings Tom Heffner made a motion to do a 40% economic adjustment to the property value to bring the valuation down to \$ 73,690. Jennifer Marsh seconded the motion and the motion carried.

Ayes: 3
Noes: 0_

Michael Fernandes

767864

Dr. Fernandes appeared before the Board to appeal the value of his property located at 203 OLD FRANKLIN GROVE DR CHAPEL HILL, NC. The current value assigned to the property by Orange County is \$650,872. This property is a 2834 square foot town home. It was purchased in 2004 for \$ 603,500. The appellant states the value increased up to 21%. There have been no improvements done to this property since it was purchased. The appellant also stated that there have been several homes that have sold for \$ 600,000. The valuation process was explained to the appellant as to how the valuation is conducted in the neighborhood. Dr. Fernandes also stated that values of his neighbor's properties have not gone up. All the properties in the neighborhood are of the same construction and builder. The appellant was not able provide evidence that his property was the only one in the neighborhood that had a 21% increase.

During deliberations, the Board considered all information presented by the appellant and that which was offered by the county. The Board felt that the appellant didn't provide enough evidence that would warrant a change in valuation. Tom Heffner made a motioned that no change be made to the valuation. Raymond Atwater seconded the motion and the motion carried.

Ayes: 3

Noes: 0

Brian Baker 775163

Mr. Baker appeared before the Board to appeal the value of his property located at 1501 VALLEY CREEK DRIVE, HILLSBOROUGH, NC. The current value assigned to the property by Orange County is \$1,282,041. The appellant provided comps for the Board to review and consider. Mr. Baker was the general contractor on two homes in this area. He stated that the other property (known as 4428 New Hope Springs Tract # 775162) had much grander upgrades and amenities but on the subject property he scaled back the upgrades. Mr. Baker built both of the residences in 2008. The subject property is on an 8.46 acre lot. He feels that they are not being taxed properly for the land and home. Mr. Baker says that he is being charged \$214.00 per square foot. The appellant states that there is not a basement but the property has a 6 ½ foot crawl with a concrete pad and has a drain. It also houses the furnaces, water heater, pressure tank, water liner filter, and a dehumidifier. The crawl also has cement walls. This property also has 2 wood burning fireplaces, and one gas fireplace. It has an elevator shaft but no elevator. It has 5 bedrooms and 4 1/2 baths. There is a temporary stair railing installed and the exterior concrete pad had not been poured. The subject states that the property was 90 % complete in January 2010. Mr. Baker feels that the valuation of this property should be \$ 816,317.

During deliberations, the Board considered all information presented by the appellant and that which was offered by the county. Tom Heffner made a motion to send a staff appraiser out to the property to recheck the grade, the basement, and the elevator shaft. Then bring the findings back before the Board for review on June 30, 2010. Raymond Atwater seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Priscilla Taylor

726143

Ms. Taylor chose not to appear before the Board and wanted to have her documents serve as her appeal. The property is located at 700 GIMGHOUL RD CHAPEL HILL, NC. The current value assigned to the property by Orange County is \$864,821. The appellant took out a permit to build 17' x 10' foot room addition to her house. The estimated cost of this addition was around \$ 10,000. The final cost was \$ 16,500. Ms. Taylor states that her assessment went up \$40,000. She provided the Board with copies of the tax bill, notice change and permit to build from the Town of Chapel Hill.

During deliberations, the Board considered all information presented by the appellant and that which was offered by the county. The Board reviewed all the values that were in that neighborhood and found that they were all in line with one another. Raymond Atwater made a motion that no change be made to the valuation. Jennifer Marsh seconded that motion so the motion carried.

Ayes: 3
Noes: 0

Lawrence A Heyda

401697

Mr. Heyda appeared before the Board to appeal the homestead denial. He was denied this exemption initially by tax office staff because his income exceeded the cap determined by the Department of Revenue for 2010. His property is located at 203 Murray Street, Hillsborough, NC. The current tax value assigned to the property by Orange County is \$92,998.

During deliberations, the Board considered all information presented by the appellant and that which was offered by the county. The Board explained to Mr. Heyda the statues stating that the eligibility for exemption was because the general statutes define income as all income money received during the calendar year. Mr. Heyda had income in excess of the capped amount from art sales. Jennifer Marsh made a motion to not reverse the previous denial. Raymond Atwater seconded the motion and the motion carried.

Ayes: 3
Noes: 0

<u>Romeo Fontaine</u>	<u>753341</u>
<u>Tammy McHale</u>	<u>202264</u>
<u>Kamla Sawh</u>	<u>373103</u>
<u>Susan Smith</u>	<u>714053</u>

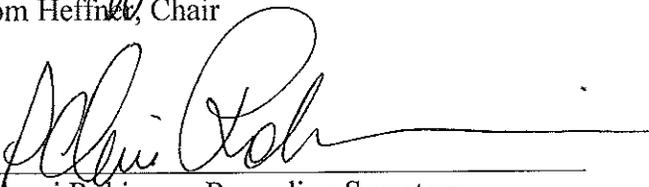
The appellants listed above failed to appear before the Board. Since the appellants presented no evidence, Tom Heffner made a motion that no change be made to the values at this time. Should these property owners request to reschedule, prior to Board adjournment, their case can be reconsidered at that time. Raymond Atwater seconded the motion and the motion carried

Ayes: 3
Noes: 0

Having heard all the appeals scheduled on this date, Tom Heffner made a motion to adjourn this meeting. Jennifer March seconded the motion and the meeting was adjourned at 5:00 pm.



Tom Heffner, Chair



Scherri Robinson, Recording Secretary