

MINUTES
Board of Equalization and Review
May 26, 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 1:02 p.m. on Tuesday, May 26, 2009.

Delsie Anderson 218231 & 218223

Ms. Anderson appealed two tracts of land north of SR 1367, Cedar Grove, NC. Each tract of land is 27.63 acres and the current tax value assigned to each tract by Orange County is \$135,746. Both of the 27.63 acre tracts are farmland, with no timber, and are accessed through easements from adjoining tracts. Ms. Anderson presented an appraisal for Tract 218223 completed November 2006 with a value of \$138,150.

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 valuation. Barbara Levine seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Paul Wilkerson Jr., & Rocky L. Wilkerson 472999

Paul Wilkerson & Rocky Wilkerson's property is located at 318 Rabbit Dr., Hillsborough, NC. The current tax value assigned to the property by Orange County is \$234,354. The 1.83 acre lot is improved with a commercial building. Paul Wilkerson pointed out that other commercial lots in the same area are valued at \$48,000 per acre by the County.

During deliberations the Board considered all information presented by the appellant. Sales of comparable properties were considered. Jane Sparks made a motion to change the land value from \$62,000 to \$48,000 per acre to keep the value of this property more in line with neighboring commercial land. Jerry Kruter seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Ke Hengning and Airong Wan **707346**

The appellants appeared before the Board to appeal the value of their property at 118 Dixie Dr., Chapel Hill. The current tax value assigned to the property by Orange County is \$264,329. The appellant's presented photos showing physical problems with their home, which they feel negatively affects the value. The home was built in 1967 and has not been updated.

During deliberations the Board considered all information presented by the appellant. Sales of comparable properties were considered. Jerry Kruter made a motion that the physical depreciation be changed from 20% to 24%. Barbara Levine seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Hui Ding & Hong Zham **746934**

The appellants appeared before the Board to appeal the value of their property at 125 Woodshire Ln., Chapel Hill. The current tax value assigned to the property by Orange County is \$430,052. The appellants presented photos of defective Masonite siding that covers their home. They estimate it would cost \$20,000 to replace the siding.

During deliberations the Board considered all information presented by the appellant. Sales of comparable properties were considered. Jerry Kruter made a motion to change the grade from A+15 to A+10 in order to keep the value of this property in line with neighboring properties. Barbara Levine seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Eng-Shang Huang & Shu-Mei Huong **706398**

The appellants appeared before the Board to appeal the value of their property at 1519 Jones Ferry Road, Chapel Hill. The current tax value assigned to the property by Orange County is \$339,743. The subject is a 3,014 square foot lot improved with a commercial building. Mr. Huang feels his property value is out of line with other neighboring commercial properties.

During deliberations the Board considered all information presented by the appellant. Sales of comparable properties were considered. It was pointed out by staff that an adjustment had been made to the property during informal appeals, which lowered the property value from \$356,500 to \$339,743 for the 2009 valuation. Jerry Kruter made a motion that not further change be made to the valuation. Barbara Levine seconded the motion and the motion carried.

Ayes: 3
Noes: 0

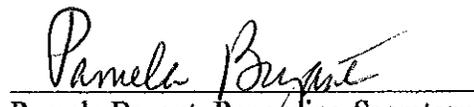
Tin Pham & Ha Ngo 773935 & 773936
Kenneth R. & Lisa Warren 372170

The appellant's listed above failed to appear before the Board. Since the appellants presented no evidence, Jane Sparks made a motion that no change be made to the values at this time. Should any of these property owners request to reschedule, prior to Board adjournment, their case can be reconsidered at that time. Jerry Kruter seconded the motion and the motion carried.

Ayes: 3
Noes: 0

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 2:35 pm.


Jane Sparks, Chair


Pamela Bryant, Recording Secretary