

**MINUTES**  
**Board of Equalization and Review**  
**May 27, 2009**

Board Members Present: Jane Sparks, Chair  
Jerry Kruter  
Margaret Brown

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 1:04 p.m. on Wednesday, May 27, 2009. Jane Sparks made a motion to approve the minutes from May 26, 2009. Jerry Kruter seconded the motion and the motion carried.

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**David Nicolaysen**                      **566172**

Mr. Nicolaysen appeared before the Board to appeal the valuation of his property located at 1001 Walnut Hill Dr., Hillsborough, NC. The current tax value assigned to the property by Orange County is \$839,693. Because the property is in the land use program, the taxable valuation amount is reduced to \$539,864 for the 2009 revaluation. It was pointed out that Mr. Nicolaysen had appealed this property during the informal review process and an adjustment has already been made to the property that reduced the valuation from \$916,487. Mr. Nicolaysen's documentation included an appraisal completed January 2009 with a value of \$555,000. The appellant purchased the property in 2006 for \$550,000, under foreclosure, with plans to use it as a working farm.

During deliberations, the Board considered all information presented by the appellant. Sales of comparable properties were considered. Jerry Kruter made a motion that a staff appraiser be sent to the property to confirm County records, and also review the appraisal sent in with the appeal package. Based upon findings, staff will then bring a recommendation before the Board for a final decision. Jane Sparks seconded the motion and the motion carried.

Ayes: 3  
Noes: 0

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**Fred & Gail Hughes**                      **175723**

Mr. & Mrs. Hughes' property is located at 5330 Kiger Rd., Rougemont, NC. The current tax value assigned to the property by Orange County is \$372,521. The 10.10 acre tract is improved with a dwelling. The Hughes' appeal package contained an appraisal

completed January 2009 for \$350,000. Staff pointed out that an adjustment had already been made to this property during the informal appeal process lowering the value from \$410,961 to \$372,521. It was also pointed out that there is a discrepancy between the square footage recorded by the County of 2968 and the square footage from the appraisal of 2645.

During deliberations the Board considered all information presented by the appellant. Sales of comparable properties were considered. Margaret Brown made a motion to send a staff appraiser to review County records and re-measure the home. Based upon findings, staff will then bring a recommendation before the Board for a final decision. Jane Sparks seconded the motion and the motion carried.

Ayes: 3  
Noes: 0

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**Dr. Edward Tiryakian & Dr. Josefina Tiryakian                      503077**

The appellants appeared before the Board to appeal the value of a 10± acre tract of land located in Buck Quarter Farm off St. Mary's Road in Orange County, NC. The Tiryakian's appeal package included a CMA completed by a local realtor in May, 2009. The property has access via an easement through a neighboring tract.

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

Ayes: 3  
Noes: 0

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**Nancy Wilkes                      747142**

Ms. Wilkes appeared before the Board to appeal the value of her property at 2415 Scenic View Dr., Chapel Hill. The current tax value assigned to the property by Orange County is \$482,306. The appellant presented information regarding one property sale in her neighborhood at 2308 Cherry Laurel Lane, which sold for \$300,000 in August 2009.

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

Ayes: 3  
Noes: 0

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**Carolyn Eastwood**                      **714088**

Ms. Eastwood chose not to appear before the Board but asked that her documentation serve as her appeal. The appellant is appealing the value of her property located at 235 Forest Hills Rd., Chapel Hill. The current tax value assigned to the property by Orange County is \$265,454. Ms. Eastwood did not include any documentation to support her appeal.

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

Ayes: 3  
Noes: 0

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<b><u>Caroline Ward</u></b>	<b><u>601607</u></b>
<b><u>Britton Sanders</u></b>	<b><u>705003</u></b>
<b><u>Claudie Williams</u></b>	<b><u>709600</u></b>
<b><u>Melissa Bullard</u></b>	<b><u>702482</u></b>
<b><u>Richard Hoffert</u></b>	<b><u>735291</u></b>

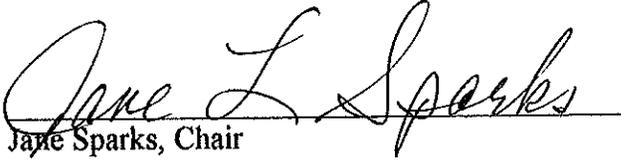
The appellant's listed above failed to appear before the Board. Since the appellants presented no evidence, Jane Sparks made a motion that no change be made to the values at this time. Should any of these property owners request to reschedule, prior to Board adjournment, their case can be reconsidered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

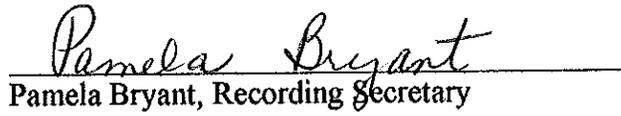
Ayes: 3  
Noes: 0

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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 2:46 pm.

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Jane Sparks, Chair

  
Pamela Bryant, Recording Secretary