# MINUTES
## Board of Equalization and Review
## May 28, 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 1:00 p.m. on Thursday, May 28, 2009. Jane Sparks made a motion to approve the minutes from May 12 and May 19, 2009. Barbara Levine seconded the motion and the motion carried.

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**Larry Britton 565189**

Mr. Britton appeared before the Board to appeal the valuation of his property located at 4004 Spring Lake Dr., Hillsborough, NC. The current tax value assigned to the property by Orange County is $919,174. Mr. Britton's appeal package included an appraisal completed by an independent appraiser in April 2009 with a value of $801,500.

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 grade on the dwelling from A+40 to A+20, and also to change the adjustment on the land from E-20 to E-25. Barbara Levine seconded the motion and the motion carried.

Ayes: 3
Noes: 0

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**Kathy Staddler 467704**

Ms. Staddler appeared before the Board to appeal the valuation of her property located at 505 Governor Dr., Hillsborough, NC. The current tax value assigned to the property by Orange County is $402,412. The property is a .479 acre lot improved with a 2862± square foot dwelling. Ms. Staddler purchased the home in April 2007 at a purchase price of $366,000. It was pointed out by staff, that an adjustment has been made to the property during the informal appeal process, lowering the valuation. Ms. Staddler believes the value to be closer to $375,000, so wished to go on with her appeal before the Board. Ms. Staddler presented a letter from a local realtor with an opinion of value between $368,000 and $372,000. The appellant presented photos and spreadsheets comparing her home with neighboring homes.

During deliberations the Board considered all information presented by the appellant. Sales of comparable properties were considered. Special consideration was given to 402 Governor's Drive because of the similarity between properties. Barbara Levine made a motion to change the grade on the appellant's home from B+10 to B+05. The motion also included changes to the grade and land adjustment for 402 Governor's Dr. (Tract 467747). The grade will be changed from B+10 to B+05 and also to change the adjustment on the land from E-26 to E-25. Jane Sparks 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 2:34 pm.

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Jane L Sparks

Jane Sparks, Chair

Pamela Bryant

Pamela Bryant, Recording Secretary