

MINUTES
2013 Board of Equalization and Review
May 8, 2013

Board Members Present: Jane Sparks, Chair
Bronwyn Merritt, Regular
Jennifer Marsh, Regular

Staff Members Present: Roger Gunn, Chief Appraiser
Steve Hensley, Appraiser
Nancy Freeman, Recording Secretary

Ms. Sparks called the meeting to order at 2:05 p.m. on Wednesday, May 8, 2013.

Martynas Zdanavicius

PIN # 9766491499

Martynas Zdanavicius appeared before the Board to appeal the value of his property located at 2902 MEACHAM ROAD, CHAPEL HILL, NC. The current tax value assigned to the property by Orange County is \$496,000. Mr. Zdanavicius stated that he purchased the property in 2011 for \$375,000. He explained the history of the marketing of this property. The prior owner put it on the market in 2009 at \$550,000; there were no responses, so the price was lowered to \$410,000. There were multiple offers but the property would not appraise for the offered prices. He stated that he refinanced this year & the bank valued the property at \$435,000. Ms. Sparks reminded Mr. Zdanavicius that the assessed value represents the value as of January 1, 2009. Representatives from Orange County provided information to the Board that a portion of the property is in Chatham County. Mr. Hensley suggested that there were changes that needed to be made to the property record to correct the square footage and calculate a new value based on these changes. Mr. Gunn provided Mr. Zdanavicius with comparable sales information from 2007-2008 & noted the fact that the part of the property that is in Chatham County is essentially wasteland. When asked, Mr. Zdanavicius did not know the value of the Chatham County portion of his property. Recommended changes to the property record by the County were correcting the brick exterior to a siding and brick exterior, recalculating the finished area based upon inspection and measurement to 4,057 square feet, and removal of a construction modifier. The recommended changes would result in a new valuation of \$477,900 or \$117.80 per square foot.

During deliberations, the Board considered all information presented by the appellant and the County. The County provided sales for the Board to review. After deliberation, Ms. Sparks made a motion to accept the changes provided by the County. Ms. Marsh seconded the motion and the motion carried.

Ayes: 3, Noes: 0

Douglas T Phillips

PIN # 9836335918

Douglas T Phillips did not appear before the Board to appeal the value of his property located at 411 WIDGEON WAY, MEBANE, NC but elected to allow the appeal form and supporting documentation serve as his appeal. The current tax value assigned to the property by Orange County is \$195,137. Mr. Gunn noted that similar sized comparable sales in the subject's neighborhood from 2008 indicated sales prices in the \$175,000-176,500 range. After a site visit, Mr. Hensley noted some changes that would affect the value, including the removal of a construction modifier, a change in the construction grade to C+15, and removal of a brick secondary wall. The recommended changes from the County would result in a new valuation of \$174,100, or \$131.89 per square foot for the subject.

During deliberations, the Board considered all information presented by the appellant and the County. The County provided sales for the Board to review. After deliberation, Ms. Merritt made a motion to accept the changes recommended by the County. Ms. Marsh seconded the motion and the motion carried.

Ayes: 3

Noes: 0

Uffe Bergeton

PIN # 9789769829

Uffe Bergeton did not appear before the Board to appeal the value of the property located at 601 KENSINGTON DRIVE, CHAPEL HILL, NC but elected for the appeal form and supporting documentation to serve as his appeal. The current tax value assigned to the property by Orange County is \$445,578.

The County has finished living area recorded as 2,282 square feet. Upon inspection, Mr. Hensley re-measured & noted some finished space over the garage. The property record indicates a rear enclosed, glass porch, but in actuality, the porch is not enclosed, only covered. Mr. Hensley stated that square footage should be added for the bathroom area over the garage (as indicated from an appraisal furnished by the taxpayer). The County recommends adjusting finished area to 2,522 which includes the addition of 240 square feet of finished area over the garage, changing the enclosed glass porch to an open porch, and changing the construction grade from A+30 to A+10 to bring the subject's grade in line with the grade of other neighborhood homes. The recommended changes would result in a new value of \$417,500 or \$165.64 per square foot, which is in range for sales of similar neighborhood homes in 2008.

During deliberations, the Board considered all information presented by the appellant and the County. The County provided sales for the Board to review. After deliberation, Ms. Marsh made a motion to accept the changes that the County recommended. Ms. Merritt seconded the motion and the motion carried.

Ayes: 3
Noes: 0

George Sparling

PIN # 9890138652

George Sparling appeared before the Board to appeal the value of his property located at 109 TELLURIDE TRAIL, CHAPEL HILL, NC. The current tax value assigned to the property by Orange County is \$807,346. Mr. Sparling provided copies of information including some new information that he did not originally submit with his appeal. He would like for the Board to consider lowering his appraised value to \$644,000. The price per square foot for the comparables Mr. Sparling provided range between \$111.00-180.00. He is requesting \$167.00 per square foot as the appropriate valuation for his property. Three new documents included in the information provided were:

1. MLS Sheet – shows information about his house when he purchased it,
2. MLS history of his property, and
3. Another house in his neighborhood which sold for \$550,000 in February 2008.

Mr. Sparling said he bought his house in May 2011 but did not fully understand the valuation and appeal process, so he did not appeal in 2012.

Ms. Marsh mentioned that the last revaluation was January 1, 2009 and that some of the information that he provided is after this date & cannot be considered. His purchase of this house was after the revaluation date, so its sales price cannot be considered. Mr. Sparling stated that the value the County has for the property is too high even for January 1, 2009.

Ms. Sparks explained the process of the appeal, mentioning that it is assumed that the value is correct and it is the burden of the taxpayer to prove that it is incorrect.

Mr. Gunn mentioned that there were other comparables that had sold in 2008 in the subject subdivision that Mr. Sparling did not choose to provide. Mr. Hensley pointed out that one of the comparables Mr. Sparling provided was a foreclosure or short sale that should not be considered. Mr. Sparling mentioned that information provided to him suggested that his home previously sold in March 2007 and prior to that sale, the property had been on the market for 1.5 years. Mr. Gunn commented that the public records do not indicate a 2007 sale of the property and noted that the purported 2007 sales price was the same as the 2005 sales price. Mr. Sparling agreed that this seemed irregular and conceded he may have received misinformation or that the 2007 “sale” was actually a refinance. Mr. Sparling was provided with a copy of comparables the County selected from 2007-2008. Mr. Sparling noted that Weaver Dairy Road borders his property and he also backs up to East Chapel Hill High School and his property suffers from a lot of noise from both. In addition, he states that other properties on Telluride Trail have a much better view than his property does.

During deliberations, the Board considered all information presented by the appellant and the County. The Board members noted the values of the neighboring properties. The

County provided sales for the Board to review. After deliberation, Ms. Merritt made a motion to adjust the value down by \$30,000 to \$777,346 in order to make the value of Mr. Sparling's property equitable with other neighborhood homes. Ms. Sparks seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Anil V Nadkarni

PIN # 9779925360

Anil Nadkarni did not appear before the Board to appeal the value of the property located at 105 THETFORD COURT, CHAPEL HILL, NC but elected to allow his appeal form and supporting documentation serve as his appeal. The current tax value assigned to the property by Orange County is \$548,889. Mr. Gunn stated that according to the appeal, the taxpayer is asking for correction to square footage to be used for 2014 and a refund for overpayment of taxes resulting from incorrect square footage in prior years. Mr. Gunn stated that the improvements were recently re-measured and corrected for 2014 but reminded the Board members that they had no authority to authorize a refund for prior years. However, Mr. Gunn did state that the Board could recommend the improvements to be corrected for 2013 which would correct the living area from 4,372 to 3,936 square feet.

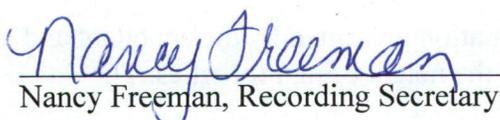
During deliberations, the Board considered all information presented by the appellant and the County. After deliberation, Ms. Sparks made a motion to correct the improvements for 2013 which would result in a new valuation of \$523,600. Ms. Marsh seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Having heard all the appeals scheduled on this date, Ms. Sparks made a motion to adjourn this meeting. Ms. Marsh seconded the motion and the meeting was adjourned at 5:12 pm.



Jane Sparks, Chair



Nancy Freeman, Recording Secretary