

AMC

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MINUTES
Board of Equalization and Review
November 15, 2011

Board Members Present: Raymond Atwater, Chair
Karen Morrissette

Staff Members Present: Roger Gunn, Appraiser
Steve Hensley, Appraiser
Scherri McCray, Recording Secretary

Mr. Atwater called the Board to order at 2:00 p.m. on Tuesday, November 15, 2011.

Darrell Chandler **PIN# 0910-34-5040**

The appellant failed to appear for his scheduled hearing. He was to appear before the Board to appeal the value of his property located at 9925 NC HWY 57, ROUGEMONT, NC. The current tax value assigned to the property by Orange County is \$ 524,900. The County Staff conducted an investigation and found that there were discrepancies with the County's assessment and made a recommendation to the Board to accept the changes that would correct the appellant's value for 2012. The property's value will be adjusted to \$450,000 for 2012. Land value appears in line with the market.

During deliberations, the Board considered all information presented by the County. Mr. Atwater made a motion to accept the recommendations suggested by Staff to correct the appellant's 2012 assessment and motioned that no changes will be made to the 2011 value. Mrs. Morrissette seconded the motion and the motion carried.

Ayes: 2
Noes: 0

Michael Bullock **PIN# 9893-86-0308**

Mr. Bullock appeared before the Board to appeal the value of his property located at 4615 RAPIDS LANE, DURHAM, NC. The current tax value assigned to the property by Orange County is \$ 567,557. The appellant received a property tax bill that was higher than his previous bills. The appellant stated that this property was built in 2005 and purchased for \$ 393,000. He went on to say that he had it refinanced as of July 27, 2011 for \$ 430,000. Mr. Bullock told the Board that he has added a bonus room over the garage and a 1/2 bath. That is why the value was increased. He presented the Board with

an appraisal that had the structure at 3221square feet. The County Staff suggested that a correction changing the LQ to 40% of the garage area and changing the house's story height to a 1 story with attic. This would better reflect the appellant's structural layout. The Staff also requested that the Board accept these changes which lowered the appellant's value to \$ 536,300.

During deliberations, the Board considered all information presented by the appellant and the County. Mrs. Morrissette made a motion to accept the recommendations suggested by County Staff and she made a motion that no further changes be made to the property value. Mr. Atwater seconded the motion and the motion carried.

Ayes: 2
Noes: 0

David King PIN# 9844-22-4165

Mr. King appeared before the Board to appeal the value of his property located at 1206 BUSHY COOK ROAD, EFLAND, NC. The current tax value assigned to the property by Orange County is \$ 366,036. The property was not accessible to Staff for assessment. However, the Staff recommended that the Board approve the removal of the outbuildings that were on the property card but no longer on the property. Mr. King stated that he received his tax notice and that his value went up \$110,000 within a year. He also claims that an additional structure on his property was only a storage building and not a residence.

During deliberations, the Board considered all information presented by the appellant and the County. Mr. Atwater made a motion that Staff will do a field appraisal the following week to re-appraise the property. The Board will review the changes made by staff and accept the corrections which lowered the appellant's value to \$ 268,000. Mrs. Morrissette seconded the motion and the motion carried.

Ayes: 2
Noes: 0

Arthur Finn PIN# 9788-58-2924

Mr. Finn appeared before the Board to appeal the value of his property located at 214 HILLSBOROUGH STREET, CHAPEL HILL, NC. The current tax value assigned to the property by Orange County is \$ 753,800. The appellant only requested that the Board

provide him with an understanding of the appeals process. Mr. Finn stated that it was suggested to him by a previous Board that he should combine his two lots. He did combine his lots but felt like it did not significantly reduce the overall value. He wanted to know why he was suggested to do that when he didn't get a greater decrease. When asked by the Board if he knew what his current tax value was, he stated that he did not know.

During deliberations, the Board considered all information presented by the appellant and the County. After hearing the appellant's request for explanation and providing that explanation, Mrs. Morrissette made a motion that no change be made to the values. Mr. Atwater seconded that motion and the motion carried

Ayes: 2
Noes: 0

Melissa Lindaman ***PIN# 9875-92-2916***

Ms. Lindaman appeared before the Board to appeal the value of her property located at 405 COACH HOUSE LANE HILLSBOROUGH, NC. The current tax value assigned to the property by Orange County is \$ 390,632. The appellant stated that they never received a tax bill or a notification of value letter from the County. Upon receipt of their 2011 tax bill, the appellant noticed that there was a discrepancy between what the County had listed as the square footage of the property, which was 3412, and what the appellant claims to be the correct square footage of 2911. When the Board asked Ms. Lindaman if there was a vaulted great room, she stated that there was not. She also submitted a certificate of occupancy to reflect the square footage of the property. The Board noted that this document did not represent the true measurement of the property.

During deliberations, the Board considered all information presented by the appellant and the County. Mr. Atwater made a motion for the Staff to re-measure the appellant's residence and correct the valuation as necessary. He also motioned that there were to be no further adjustments made to the valuation. Mrs. Morrissette seconded the motion and the motion carried. The County Staff re-measured the residence and corrected the LQ and the measurement across the back of the house. This resulted in a reduction of the value to \$ 338,900.

Ayes: 2
Noes: 0

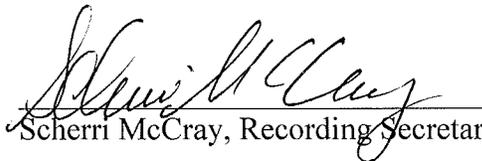
Teresa Moore appeared before the Board requesting approval to make change to a Business Personal Property from an A10 to an A9. Mrs. Morrissette made a motion to accept these changes. Mr. Atwater seconded the motion and the motion carried.

Ayes: 2
Noes: 0

Having heard all the appeals scheduled on this date, Mr. Atwater made a motion to adjourn this meeting. Mrs. Morrissette seconded the motion and the meeting was adjourned at 3:30 pm.



Raymond Atwater, Chair



Scherri McCray, Recording Secretary