

MINUTES
Board of Equalization and Review
October 13, 2009

Board Members Present: Jane Sparks, Chair
Barbara Levine
Margaret Brown

Staff Members Present: John Smith, Assessor
Judy Ryan, Deputy Assessor
Brad Allison, Staff Appraiser
Pam Bryant, Recording Secretary

Ms. Sparks called the meeting to order at 2:00 p.m. on Tuesday, October 13, 2009.

Stephen & Trudy Lonigan 753990

Mr. And Mrs. Lonigan requested a field review to determine the correct square footage of their home. The property is located at 113 Portsmouth Pl., Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$439,913. Mr. & Mrs. Lonigan appealed on the basis that the square footage of 3342 on the county record is incorrect and should be 2980 square feet. After a site visit by the Orange County appraiser, it was determined that adjustments should be made to correct the square footage. After appropriate changes were made, the correct tax valuation for the property should be \$406,997.

Jane Sparks made a motion to accept the changes and a new tax valuation of \$406,997 as recommended by the staff. Barbara Levine seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Hudson International Inc. 706017 & 715366

Fitzgerald Hudson appeared before the Board on May 12, 2009 to appeal the values of 1403 E. Franklin St. and 111 N. Estes Dr. The current tax values assigned to the properties by Orange County are \$290,591 and \$263,588 respectively. Mr. Hudson informed the Board that he had hired a local appraiser to appraise both properties and asked that the Board refrain from making any decision until he could forward the appraisals to the Board for review.

The appraisals were received and the staff provided the Board members a copy for review. During deliberations the Board considered all information presented by the appellant. The appraisals as well as sales of comparable properties were considered. Barbara Levine made a motion that no change be made to the property valuations. Jane Sparks seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Linda Bailey 302692

Ms. Linda Bailey chose not to appear before the Board to appeal the value of her property located at 5012 US 70W, Mebane, NC, but asked that her documentation serve as her appeal. The current tax value assigned to the property by Orange County is \$271,929. According to Orange County records, the property is a 1.28 acre parcel improved with a 2454 square foot residence. Documentation included an appraisal dated May 2009.

During deliberations the Board considered all information presented by the appellant. The appraisal as well as sales of comparable properties were considered. Barbara Levine made a motion to change the grade from B+15 to C+15. Jane Sparks seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Birgel Family Partnership 700694

Birgel Family Partnership chose not to appear before the Board to appeal the value of the property located at 110 N. Columbia St., Chapel Hill, NC, but asked that their documentation serve as the appeal. The current tax value assigned to the property by Orange County is \$463,226. According to Orange County records, the property is 2365 square foot lot improved with a 1925 square foot commercial building. The owner is appealing the value on the basis that the square footage of the building on the Orange County record is incorrect. Per the owner, the square footage is 1500 SF.

During deliberations the Board considered all information presented by the appellant. Jane Sparks made a motion to send a staff appraiser to the property to do a field review to determine the correct square footage and make appropriate changes as needed. This property will not need to be returned to the Board for further review. Barbara Levine seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Robert Efland **341060**

Mr. Robert Efland chose not to appear before the Board to appeal the value of his property located at Hwy 70 W, Efland, NC, but asked that his documentation serve as his appeal. The current tax value assigned to the property by Orange County is \$32,249. According to Orange County records, the property is a 2.04 acre unimproved parcel. Per Mr. Efland, there is a road right of way and a large drainage area that decrease the size of the usable property.

During deliberations the Board considered all information presented by the appellant. Comparable properties were considered. Jane Sparks made a motion to change the land adjustment from A-25 to A-30. Barbara Levine seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Stephen & Sharon Burt **669595**

Mr. and Mrs. Burt chose not to appear before the Board to appeal the value of their property whose legal description is #B Rev Helen Roberts Laws, Orange County, NC, but asked that their documentation serve as the appeal. The current tax value assigned to the property by Orange County is \$146,646. The appellants purchased the property in 2006 for \$163,000. According to Orange County records, the property is an unimproved 17.3 acre unimproved parcel. Per the appellants, although this tract of land perked for a one bathroom, three bedroom home, it has poor soil, is wetland, and has a stream through the center. A neighbor is currently farming the parcel.

During deliberations the Board considered all information presented by the appellant. Comparable properties were considered. Jane Sparks made a motion that no change be made to the valuation. Margaret Brown seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Youngchao Si & Zhilian Zhou **764987**

The appellants chose not to appear before the Board to appeal the value of their property located at 611 Palafox Dr., Chapel Hill, NC, but asked that their documentation serve as the appeal. The current tax value assigned to the property by Orange County is \$351,385. The appellants purchased the property in 2005 for \$290,000. According to Orange County records, the property is a 0.24 acre lot improved with a 2380 square foot residence. Based upon the sales of homes in the neighborhood, the appellants believe the value of their home should be \$347,456.

During deliberations the Board considered all information presented by the appellant. Comparable properties were considered. Barbara Levine made a motion that no change be made to the valuation. Jane Sparks seconded the motion and the motion carried.

Ayes: 3

Noes: 0

Amy Abernethy **758882**

Ms. Amy Abernethy chose not to appear before the Board to appeal the value of her townhouse located in Columbia Place at 907 N. Columbia Pl., Unit #6B, Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$292,735. The appellant purchased the property in 1998 for \$155,000. According to Orange County records, the townhouse is 1834 square feet. Ms. Abernethy believes her valuation is excessive when compared to townhomes on each side of her.

During deliberations the Board considered all information presented by the appellant. The valuations of all the townhomes in the complex were reviewed. Jane Sparks made a motion to send a staff appraiser to do a site visit to verify the square footage and make appropriate changes based upon finding. This property will not need to come before the Board for further review. Barbara Levine seconded the motion and the motion carried.

Ayes: 3

Noes: 0

Ting Kuo Shieh **731278, 742777, 774984**

The appellant chose not to appear before the Board to appeal the value of three pieces of property located in Chapel Hill, NC, but asked that his documentation serve as his appeal.

731278 – The address for this property is 112 Old Durham Road, Chapel Hill, NC. The current tax value assigned to this property by Orange County is \$504,578. According to county record, the property is an approximate 29,000 square foot lot with a mobile home and two outbuildings. The appellant's letter stated that he did not agree with the valuation.

Jane Sparks made a motion to send a staff appraiser to do a site visit to verify county information and make appropriate changes based upon finding. This property will not need to come before the Board for further review. Barbara Levine seconded the motion and the motion carried.

Ayes: 3

Noes: 0

742777 – This property is located adjacent to 112 Old Durham Road, Chapel Hill, NC. The current tax value assigned to this property by Orange County is \$134,707. The property is an unimproved lot. The appellant's letter stated that he did not agree with the valuation.

During deliberations the Board viewed the property via the GIS mapping system. Margaret Brown made a motion to add a land adjustment of A-40. Barbara Levine seconded the motion and the motion carried.

Ayes: 3
Noes: 0

774984 – This property is located north of Weaver Dairy Road, Chapel Hill, NC. The current tax value assigned to this property by Orange County is \$724,422. The property is an unimproved 44.78 acre tract of land. The appellant's letter stated that he did not agree with the valuation.

During deliberation all information regarding the property was reviewed. 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

Robert Patton **714047**

Mr. Robert Patton appeared before the Board to appeal the value of his property located at 2547 Owens Ct., Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$519,782. According to Orange county records, the property is an approximate 26,100 square foot lot improved with a 2580 square foot residence. Documentation included an appraisal dated January 2009. Mr. Patton feels his valuation is excessive when compared to the valuations of other homes in the neighborhood. His home has had no interior renovation, has the original baths, kitchen, and flooring. Mr. Patton confirmed that there is a permanent staircase leading to an unfinished attic.

During deliberations the Board considered all information presented by the appellant. The appraisal and sales of comparable properties were considered. Barbara Levine made a motion to change the physical depreciation from 20% to 28%, add an economic depreciation of 3%, change the grade from A+40 to A+30, and change the year built to 1975. Margaret Brown seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Nerys Levy **738383**

Mrs. Levy appeared before the Board to appeal the value of her property located at 161 Swansea Ln., Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$684,998. According to Orange county records, the property is 10.132 acres improved with a 4100 square foot residence. Documentation included a comparative market analysis. Mrs. Levy informed the Board of a 2007 restrictive covenant that does not allow dividing of any of the 10+ acre lots in the Morgan Glen Subdivision. Per Mrs. Levy, her property borders Morgan Creek and is governed by an easement covenant monitored by the Triangle Land Conservancy and by many environmental restrictive covenants. There is no main sewage connection and the homeowners along Swansea Ln. are responsible for maintaining and paving the road. For these reasons Mrs. Levy feels her valuation is excessive.

During deliberations the Board considered all information presented by the appellant. The market analysis and sales of comparable properties were considered. Jane Sparks made a motion that no change be made to the valuation. Margaret Brown seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Jack Wu **402603**

Mr. Wu appeared before the Board to appeal the value of his property located at 403 Terrell Rd., Hillsborough, NC. The current tax value assigned to the property by Orange County is \$104,975. According to Orange county records, the property is an approximate 12,750 square foot lot improved with a 1344 square foot residence. Per Mr. Wu, he purchased the property in 2008 while it was in foreclosure and he feels that the valuation is excessive when compared to what he paid for the property. According to the appellant, the roof leaks and has damaged the flooring and walls, and the HVAC needs repairs. Mr. Wu believes the value is \$55,000.

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 do a site visit and make appropriate changes based on findings. This property will not need to come before the Board for further review. Barbara Levine seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Theodore Triebel 137735

Mr. Triebel appeared before the Board to appeal the value of his property located in Rougemont, NC. The legal description is #B PH 2 Red Hills P50/23. The current tax value assigned to the property by Orange County is \$94,806. According to Orange county records, the property is an unimproved 10.47 acre tract of land. This lot is adjacent to Mr. Triebel's home at 6601 Sir Laddin Ln.. Per Mr. Triebel there is a steep grade in the front of the property, as well as a stream buffer. The appellant feels the percentage of increase for this lot is excessive when compared to the percentage increase for Tract 137738, which is the adjoining unimproved tract owned by Mr. Triebel.

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. Barbara Levine seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Randy Horton 746277, 703884, 714635

Mr. Randy Horton appeared before the Board to appeal the value of three adjoining parcels located in Chapel Hill, NC.

746277 - The address for this property is 1010 Hillsborough Rd., Chapel Hill, NC. The current tax value assigned to this property by Orange County is \$294,894. Mr. Horton purchased the property in 2005 for \$230,000. According to county record, the property is a 3.34 acre parcel improved with a 1336 square foot residence. Per Mr. Horton, the property is connected to city water, but there is no public sewer available to this property. Mr. Horton agrees that the value for the house is acceptable, but believes the land value is excessive.

During deliberation all information presented by the appellant as well as comparable sales were reviewed. 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

703884 - The property adjoins 1010 Hillsborough Rd., Chapel Hill, NC. The current tax value assigned to this property by Orange County is \$219,774. According to county record, the property is an unimproved 2.81-acre parcel. Mr. Horton believes the valuation is excessive for this vacant parcel.

During deliberation all information presented by the appellant as well as comparable sales were reviewed. 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

715635 – This property is located at 1020 Hillsborough Rd., Chapel Hill, NC. The current tax value assigned to this property by Orange County is \$296,118. According to county record, the property is a 1.26 acre parcel of land improved with a 2154 square foot residence. This is Mr. Horton’s primary residence. Mr. Horton agrees that the value for the house is acceptable, but believes the land value is excessive.

During deliberation all information presented by the appellant as well as comparable sales were reviewed. 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

Ali Paydarfar 702099

Mr. Ali Paydarfar appeared before the Board to appeal the value of his property located at 1909 S. Lakeshore Dr., Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$867,953. Per the appellant, the house was completed in 1960 and was one of the first homes built in Lake Forest Estates Subdivision. The appellant has owned the home since 1970 and has not done any major renovations to the home during the time he has owned it. Mr. Paydarfar believes the value should be \$656,421±.

During deliberations the Board considered all information presented by the appellant. Margaret Brown made a motion to send a staff appraiser to do a field review of the property and make appropriate changes based on findings. Margaret Brown further motioned that the results of the appraiser’s review did not need to come back before the Board. Jane Sparks seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Chris Cox **722466**

Mr. Chris Cox appeared before the Board to appeal the value of his property located at 524 E. Franklin St., Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$2,203,431. Mr. Cox purchased the property in 2004 for \$2,000,000. According to Orange County records, the property is an approximately 26,080 square foot lot improved with a 4207 square foot residence. The appellant feels his valuation is excessive when compared to the valuations of other homes on E. Franklin St. Per Mr. Cox the property appraised for \$1,600,000 at purchase and he paid the difference between the \$1,600,000 appraised amount and the purchase price of \$2,000,000. The appellant believes the valuation should be between \$1,600,000 and \$1,700,000.

During deliberations the Board considered all information presented by the appellant. Valuations of other homes on E. Franklin St. were reviewed. Barbara Levine made a motion to change the design factor from 0.95 to 0.65. Jane Sparks seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Richard Westbrook **166805**

Mr. Richard Westbrook appeared before the Board to appeal the value of his property located at 1028 Redleaf Ln., Rougemont, NC. The current tax value assigned to the property by Orange County is \$410,469. Mr. Westbrook purchased the lot in 2007 and built his home in 2008. According to Orange County records, the property is a 3.07 acre parcel improved with a 2330 square foot residence. Redleaf Ln. is a private gravel easement off of Hopkins Rd. in Rougemont. According to Mr. Westbrook, his lot has no state or county road frontage and he feels this is a detriment to the value. An appraisal was submitted as documentation. The appellant feels his valuation is excessive when compared to the valuations of neighboring homes.

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 from A+05 to A-15 on the house and change the grade on the garage from C+15 to C+10 and the physical depreciation for the garage from 06% to 15%. Barbara Levine seconded the motion and the motion carried.

Ayes: 3
Noes: 0

John Adkins 746551

Mr. John Adkins appeared before the Board to appeal the value of his property located at 201 Stoneybrook Rd., Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$526,931. Mr. Adkins purchased the property in 2000 for \$367,000. Documentation included a recent appraisal and a market analysis. The appellant feels his valuation is excessive when compared to the valuations of neighboring properties and particularly feels his land valuation is excessive.

During deliberations the Board considered all information presented by the appellant. The appraisal, market analysis, and sales of comparable properties were considered. Barbara Levine made a motion to change the land adjustment from E-05 to E-20. Jane Sparks seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Mary Yount 706607

Ms. Mary Yount appeared before the Board to appeal the value of her property located at 201 Stoneybrook Rd., Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$290,299. According to Orange County records, the property is an approximate 22,950 square foot lot improved with a 2396 square foot residence. Per the owner, the foundation integrity is compromised. Per the owner, water settles in the basement when it rains. Ms. Yount also pointed out that the home next door to her has been extensively renovated, but the valuation is very similar to her property. Documentation included a letter and photographs of the residence.

During deliberations the Board considered all information presented by the appellant. Sales of comparable properties were considered. Barbara Levine made a motion to send a staff appraiser to do a field review of the property and compare Ms. Yount's valuation with that of her neighbor. Appropriate changes should be based on findings. This property will not need to come back to the Board for further consideration. Jane Sparks seconded the motion and the motion carried.

Ayes: 3
Noes: 0

**Geraldine Hardee 427782
Michael Fernandes 709318**

The appellants 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 value at this time. Should the property owners request to reschedule, prior to Board adjournment,

their cases can be reconsidered at that time. Margaret Brown seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Having heard all the appeals scheduled on this date, Jane Sparks made a motion to adjourn this meeting. Barbara Levine seconded the motion and the meeting was adjourned at 5:30 pm.



Jane Sparks, Chair



Pamela Bryant, Recording Secretary