

MINUTES
Board of Equalization and Review
October 20, 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 1:09 p.m. on Tuesday, October 20, 2009.

William Riggs **764031**

Mr. William Riggs chose not to appear before the Board to appeal the value of his property located at 203 Glenhaven Dr., Chapel Hill, NC, but asked that his documentation serve as the appeal. The current tax value assigned to the property by Orange County is \$944,903. Mr. Riggs purchased the property in 2006 for \$860,000. According to Orange County records, the property is a .23 acre lot improved with a 4134 square foot residence. Mr. Riggs believes his valuation is excessive when compared to properties that have sold in his neighborhood and when compared to the valuations of other properties.

During deliberations the Board considered all information presented by the appellant. Sales of comparable properties were considered. 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

Jain Family Trust **708746**

The appellants chose not to appear before the Board to appeal the value of their property located at 939 Crestwood Ln., Chapel Hill, NC, but asked that their documentation serve as the appeal. The current tax value assigned to the property by Orange County is \$374,938. Per the appellants, the valuation is excessive given the current economic climate as well as the condition of the home.

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 physical depreciation from 26% to 35%, and remove 0.02 design factor. Barbara Levine seconded the motion and the motion carried.

Ayes: 3
Noes: 0

David Janowsky **715970**

Mr. David Janowsky chose not to appear before the Board to appeal the value of his property located at 235 Huntington Dr., Chapel Hill, NC, but asked that his documentation serve as the appeal. The current tax value assigned to the property by Orange County is \$736,757. According to Orange County records, the lot is improved with a 5539 square foot residence. Mr. Janowsky believes his valuation is excessive when compared to the valuations of other homes in his neighborhood.

During deliberations the Board considered all information presented by the appellant. Sales of 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

Stephen W. Dale **725428**

Mr. Stephen Dale chose not to appear before the Board to appeal the value of his condominium property located at 501 Jones Ferry Road, Carrboro, NC, Unit Y-10, Old Well/Abbey Court Condominiums, but asked that his documentation serve as the appeal. The current tax value assigned to the property by Orange County is \$42,321. According to Orange County records, the property is a 924 square foot condominium unit. Mr. Dale believes his valuation is excessive given the condition and location of the condominium complex.

During deliberations the Board considered all information presented by the appellant. Sales of comparable properties were considered. 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

Isabelle S. Lewis **701559**

Ms. Isabelle Lewis chose not to appear before the Board to appeal the value of her property located at 123 Mallette St., Chapel Hill, NC, but asked that her documentation serve as the appeal. The current tax value assigned to the property by Orange County is \$314,187. According to Orange County records, the property is a lot improved with a 1260 square foot residence and a 304 square foot cottage. The appellant believes her valuation is excessive given the fact that the house was built in 1932 and there is no central heat/AC, the electrical system has not been updated, there is no insulation, and the floors are uneven. According to Mrs. Lewis, the cottage has not been inhabited for over 25 years and is used for storage. Ms. Lewis also pointed out that her property adjoins the parking lot of Granville Towers. Most of the properties in the neighborhood are used for student rental and are not well kept and people park illegally. The appellant believes her valuation is excessive when compared to the valuations of other properties in the neighborhood.

During deliberations the Board considered all information presented by the appellant. Sales of comparable properties were considered. Barbara Levine made a motion to remove the cottage as a residence and change it to an storage building with a value of \$10,000. Jane Sparks seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Belinda Landis **701948**

Ms. Belinda Landis chose not to appear before the Board to appeal the value of her property located at 123 Mallette St., Chapel Hill, NC, but asked that her documentation serve as the appeal. The current tax value assigned to the property by Orange County is \$439,826. Ms. Landis purchased the property in 2006 for \$449,000. According to Orange County records, the property is a lot improved with an 1832 square foot residence. The appellant believes her valuation is excessive when compared to the valuations of other properties in the neighborhood.

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

Ayes: 3
Noes: 0

J. Daniel Fritz **365709**

Mr. Daniel Fritz appeared before the Board to appeal the value of his unimproved 1.50 acre parcel of land located at 617 Casey Ln., Mebane, NC. The current tax value assigned to the property by Orange County is \$42,315. Per Mr. Fritz, he has had the property on the market for \$36,000 for some time and it will not sell.

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 land adjustment from A-19 to A-30. Margaret Brown seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Karen Cole **758408**

Ms. Karen Cole chose not to appear before the Board to appeal the value of her property located at 139 Graylyn Dr., Chapel Hill, NC, but asked that her documentation serve as her appeal. The current tax value assigned to the property by Orange County is \$759,065. Ms. Cole purchased the property in 1999 for \$387,000. The property is a 0.37 acre lot improved with a 3392 square foot residence. The appellant believes her valuation is excessive when compared to properties that have sold or are listed for sale in the immediate area. Documentation included an appraisal dated December 2008.

During deliberations the Board considered all information presented by the appellant. The appraisal and sales of comparable properties were considered. 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

David Sawin **719680**

Mr. David Sawin appeared before the Board to appeal the value of his property located at 115 Silo Dr., Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$702,985. Mr. Sawin purchased the property in 2005 for \$555,000. According to Orange County records, the lot is improved with a 3484 square foot residence. Per the appellant, the square footage of 3484 on the county record is incorrect and should be 3148 square feet. Per Mr. Sawin, approximately one-third of his lot is unusable due to the fact it is in the flood zone. The appellant believes his valuation is excessive when compared to properties that have sold in his neighborhood. Documentation included a market analysis. Mr. Sawin stated that he believes his valuation should be between \$547,752 and \$560,000.

During deliberations the Board considered all information presented by the appellant. The market analysis and sales of comparable properties were considered. Margaret Brown made a motion to send a staff appraiser to do a field review of the property and combine building sections if possible. The staff should make appropriate changes and this property will not need to come before the Board for further deliberation. Jane Sparks seconded the motion and the motion carried.

Ayes: 3

Noes: 0

Rita Berman 746453

Ms. Rita Berman appeared before the Board to appeal the value of her property located at 106 Colby Pl., Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$270,631. According to Orange County records, the lot is improved with a 1460 square foot residence. Ms. Berman feels her valuation is excessive when compared to properties that have sold, or are listed for sale in the immediate area. The appellant particularly feels the valuation of her lot is excessive. Per Ms. Berman, her next door neighbor's home is only 16 inches away from her property line preventing her from erecting a fence on her property. There is also an OWASA easement that restricts use of the land.

During deliberations the Board considered all information presented by the appellant. Sales of comparable properties were considered. Jane Sparks made a motion to add an economic adjustment of 0.1% for the closeness of the neighbor's home. Barbara Levine seconded the motion and the motion carried.

Ayes: 3

Noes: 0

Gifford Scott 708101

Mr. Gifford Scott appeared before the Board to appeal the value of his property located at 304 Glendale Dr., Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$503,112. According to Orange County records, the lot is improved with a 2883 square foot residence. Per Mr. Scott, there is a 700 square foot apartment downstairs. Documentation included an appraisal dated August 2008.

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 basement area from 75% to 50%, change the basement finish from 50% to 100%, add a land adjustment of A-10, and change the year built to 1964. Jane Sparks seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Janet Lockhart **705749**

Ms. Janet Lockhart appeared before the Board to appeal the value of her property located in the Lake Forest Subdivision at 317 Woodhaven Rd., Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$367,489. According to Orange County records, the lot is improved with a 1964 square foot residence. Ms. Lockhart purchased the property in 1994 for \$164,000. Per the appellant, this home is not on the lake, was built in 1959 and has never been upgraded or remodeled. The basement floods and is not suitable for storage. Ms. Lockhart believes her valuation should be \$298,528±.

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 complete a field review of the property and make appropriate changes based on findings. This property will not need to come before the Board for further deliberation. Margaret Brown seconded the motion and the motion carried.

Ayes: 3
Noes: 0

James and Christina Anderson **714139**

Mr. and Mrs. Anderson appeared before the Board to appeal the value of their property located at 217 Boulder Bluff Tr., Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$519,920. According to Orange County records, the 2.7 acre parcel is improved with a 2917 square foot residence. The appellants purchased the home in 2002 for \$420,000. Documentation included an appraisal dated March 2009. Per the appellants, the kitchen was remodeled three years ago. Mr. and Mrs. Anderson feel their homes valuation is excessive when compared to the valuations of other homes in the neighborhood.

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 building section F from 15 story height to 10 story height. Jane Sparks seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Deb & Jay Aikat

747718

Mr. and Mrs. Aikat appeared before the Board to appeal the value of their property located at 1000 Camden Ln., Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$556,944. According to Orange County records, the lot is improved with a 4401 square foot residence. The appellants purchased the home in 2005 for \$410,000. Per the appellants, the property is located at the corner of Homestead Road and Camden Ln. This intersection is very busy, and although it is close to schools, is unsafe for children to cross. Mr. and Mrs. Aikat believe this is a detriment and has a negative impact on their property value. The appellants feel their valuation is excessive when compared to valuation of other homes in the neighborhood.

During deliberations the Board considered all information presented by the appellant. Sales of comparable properties were considered. Margaret Brown made a motion to remove the 20% design factor on building section B and change the baths from 3.5/10 to 4/13. Barbara Levine seconded the motion and the motion carried.

Ayes: 3

Noes: 0

Lynn & Darrell Cantrell

748346

Mr. and Mrs. Cantrell appeared before the Board to appeal the value of their property located at 9235 Cheekie Boy Ln., Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$199,556. According to Orange County records, the 15.134 acre tract is improved with a single wide mobile home with addition, and a storage building. Per the appellants, only one home is allowed on the site and only about 3± acres is usable due to a power line easement that runs through the middle of the property. There is also an OWASA easement along Morgan Creek on the south. The lot slopes steeply down to Morgan Creek and there is low swampy land around the south boundary. Documentation included a market analysis.

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. Barbara Levine seconded the motion and the motion carried.

Ayes: 3

Noes: 0

Christopher Stephens

401810

Mr. Christopher Stephens appeared before the Board to appeal the value of his property located at 604 Buttonwood Dr., Hillsborough, NC. The current tax value assigned to the property by Orange County is \$187,700. According to Orange County records, the lot is improved with a 1491 square foot residence. Documentation included an appraisal dated January 2008. Mr. Stephens believes his valuation is excessive when compared to the private appraisal report.

During deliberations the Board considered all information presented by the appellant. The appraisal and sales of comparable properties were considered. Margaret Brown made a motion to change the grade from B-05 to B-10. Barbara Levine seconded the motion and the motion carried.

Ayes: 3

Noes: 0

Thomas & Patricia Neagle

757224

Mr. and Mrs. Neagle chose not to appear before the Board to appeal the value of their property located at 8814 Galax Ct., Chapel Hill, NC, but asked that their documentation serve as their appeal. The current tax value assigned to the property by Orange County is \$586,031. According to Orange County records, the 2.112 acre parcel is improved with a 3806 square foot residence. Per Mr. Neagle, his property valuation was lowered during the informal process due to a correction in the square footage, but he feels that the square footage is still incorrect and is appealing on this basis to the Board of Equalization and Review. Mr. Neagle believes his value should be \$580,031.

During deliberations the Board considered all information presented by the appellant. Sales of comparable properties were considered. Based on the fact that the county appraiser measured the house during the informal appeals process and corrections were made based on these measurements, Jane Sparks made a motion that no further change be made to the valuation. Barbara Levine seconded the motion and the motion carried.

Ayes: 3

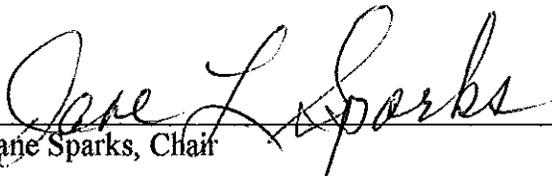
Noes: 0

Kirk Schablik **237530**
W. Keith Beisner **719988**

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, the case 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 5:00 pm.



Jane Sparks, Chair



Pamela Bryant, Recording Secretary