

Board of Equalization and Review  
October 21, 2009

Board Members Present: Jane Sparks, Chair  
Barbara Levine

Staff Members Present: John Smith, Assessor  
Judy Ryan, Deputy Assessor  
Brad Allison, Appraiser

Ms. Sparks called the meeting to order at 1:00pm.

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Bipin Dalmia

Tract # 764024

Mr. Dalmia has appealed the county assessed value of his property for 2009. He indicated on his submitted appeal that he does not need an appointment with the Board however, he has requested that his submitted documentation be reviewed in his absence. Mr. Dalmia provided an appraisal on his property obtained for the purpose of refinance dated May 2009. The conclusion of value was \$760,000.

The Board reviewed all the information presented by the appellant and by the county. Ms. Sparks verified the data on the county records with the provided appraisal. The comparable properties in the appraisal were much smaller in size than the subject. She made a motion to uphold the valuation of the county. Ms. Levine seconded the motion and the motion carried.

Ayes: 2

Noes: 0

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Jacqueline Meuhlbauer

Tract # 774888

Ms. Meuhlbauer has appealed the county assessed value of her property for 2009. She indicated on her submitted appeal that she does not need an appointment with the Board however, she has requested that her submitted documentation be reviewed in her absence. Ms. Meuhlbauer purchased the property in May of 2009 for \$127,000 and provided a purchase money appraisal. She also provided one other condo sale in her development that sold in March of 2009 for 129,900.

The Board reviewed all the information presented by the appellant and by the county. Ms. Sparks noted that the condos in the complex that sold prior to 1/1/2009 averaged \$145,000. She made a motion to uphold the county value. Ms. Levine seconded the motion and the motion carried.

Ayes: 2

Noes: 0

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Eleonore Boronkay

Tract # 725075

Ms. Boronkay has appealed the county assessed value of her property for 2009. She indicated on her submitted appeal that she does not need an appointment with the Board however, she has requested that her submitted documentation be reviewed in her absence. Ms. Boronkay provided several listings to support her value estimate.

The Board reviewed all the information presented by the appellant and by the county. Ms. Levine noted that the property was purchased in 2005 for \$376,500 and that was 30,000 less than the county's current value. She made a motion to uphold the county value. Ms. Sparks seconded the motion and the motion carried.

Ayes: 2

Noes: 0

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Irma Tejada

Tract # 768413

Ms. Tejada has appealed the county assessed value of her property for 2009. She indicated on her submitted appeal that she does not need an appointment with the Board however, she has requested that her submitted documentation be reviewed in her absence. Ms. Tejada stated in her appeal that her home borders a creek that experienced damage in 1996 from Hurricane Fran. Additionally, they have poor internet reception and no cell phone reception.

The Board reviewed and considered all the information presented by the appellant and by the county. Ms. Levine made a motion to uphold the county value. Ms. Sparks seconded the motion and the motion carried.

Ayes: 2

Noes: 0

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Jeffrey Cob

Tract # 772850

Mr. Cob has appealed the county assessed value of his property for 2009. He indicated on his submitted appeal that he does not need an appointment with the Board however, he has requested that his submitted documentation be reviewed in his absence. Mr. Cob provided information showing other properties were listed and had sold for less than his was assessed for.

The Board reviewed all the information presented by the appellant and by the county. Ms. Levine noted that the property was purchased in late 2006 for \$492,500 and the assessed value was lower than the purchase price. She made a motion to make no change to the value of the property. Ms. Sparks seconded the motion and the motion carried.

Ayes: 2  
Noes: 0

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John D Swepson

Tract # 302178

Mr. Swepson has appealed the county assessed value of his property for 2009. He indicated on his submitted appeal that he does not need an appointment with the Board however, he has requested that his submitted documentation be reviewed in his absence.

The Board reviewed all the submitted documents and those provided by the county. Ms. Sparks noted that the property was purchased from US Bank National Association Trustee in July 2008 for 7,500. The property has a non-warranty sheriff's deed. Recognizing that this purchase was not an arms-length transaction, Ms. Sparks made a motion to uphold the county assessed value. Ms. Levine seconded the motion and the motion carried.

Ayes: 2  
Noes: 0

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Robert Efland

Tract # 341057 & 341058

Mr. Efland has appealed the county assessed value of his property for 2009. He indicated on his submitted appeal that he does not need an appointment with the Board however, he has requested that his submitted documentation be reviewed in his absence. He provided evidence showing that the two tracts had poor access.

The Board reviewed all the information presented by the appellant and by the county. Ms. Levine made a motion to apply an adjustment totaling 22% on each property for the poor access. Ms. Sparks seconded the motion and the motion carried.

Ayes: 2  
Noes: 0

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Barry Ferris

Tract # 744881

Mr. Ferris appeared before the Board to appeal the 2009 assessment on his property located 4818 Taproot in Durham, Orange County. He feels that his property is comparable to several other properties that have sold recently. Ms. Ferris also provided a page from an appraisal with an effective date of May, 25, 2009 with a conclusion of value of \$540,000.

The Board reviewed all the information submitted by the appellant and by the county. Ms. Ryan stated that due to a scheduling error, Mr. Ferris had already appeared before the Board in May and the decision of the board was to make no change to the valuation. The appraisal was obtained after the first meeting with the Board. Mr. Ferris's appeal should be to the PTC and not an additional appeal to the BoER. Ms. Sparks made a motion to make no change. Ms. Levine seconded the motion and the motion carried.

Ayes: 2

Noes: 0

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Robert Tarran

Tract # 708068

Mr. Tarran appeared before the Board to appeal the assessment of his property located 316 Burris Place in Chapel Hill. The property is improved with a residence with 2774 square feet with a basement apartment.

The Board considered all the information submitted by the appellant and other information provided by the county. Ms. Sparks verified the data carried by the county. Ms. Levine made a motion to adjust the number of baths to 3/5 and make no other changes. Ms. Sparks seconded the motion and the motion carried.

Ayes: 2

Noes: 0

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Casey Kaufman

Tract # 707899

Mr. Kaufman appeared before the Board to appeal the valuation placed on his property located 108 Lilac Drive in Carrboro. Mr. Kaufman purchased the property in November of 2008 for a purchase price of \$239,000. He also provided an appraisal obtained for the purchase. The conclusion of value was 245,000. Ms. Levine made a motion to adjust the design factor to .15. Ms. Sparks seconded the motion and the motion carried.

The Board considered all the information submitted and attested to by the appellant. They also considered other documents provided by the county. Ms. Levine made a

motion to adjust the design factor to .15. Ms. Sparks seconded the motion and the motion carried.

Ayes: 2

Noes: 0

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Ronald Wolfe            Tract #452564

Mr. Wolfe appeared before the Board to appeal the valuation placed on his property located 1610 Spring Lily in Hillsborough. The property is a 1.00acre tract improved with a residence containing 2335 square feet. Mr. Wolfe provided sales that indicated that the assessment of the property was overestimated.

The Board reviewed all the documents provided by the appellant and that which was provided by the county. Ms. Levine made a motion to change the grade of the property to A+05. Ms. Sparks seconded the motion and the motion carried.

Ayes: 2

Noes: 0

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Nicolas Cariello        Tract # 732847

Mr. Cariello appeared before the Board to appeal the assessed value of his property located 113 Hanover Place in Chapel Hill. He presented sales of properties that he felt were comparable to his. He complained that his home did not have a paved drive and that his price per square foot exceeded those of comparable size. He feels that the property value is about \$300,000.

The Board considered all the information provided by the appellants and that which was provided by the county. Ms. Levine stated that most of the properties presented by the appellant were not really comparable to the subject property. She also added that all the comparable sales provided by the appellant occurred in 2009. Ms. Levine made a motion to uphold the assessment placed on the property by the county. Ms. Sparks seconded the motion and the motion carried.

Ayes: 2

Noes: 0

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David Duddles            Tract # 759204

Mr. & Ms. Duddles appeared before the Board to have questions answered pertaining to a re-measurement of their property done in March 2009. They had written a letter

requesting a refund of taxes paid for additional square footage that they had been charged for but did not have.

Mr. Smith explained that the county now had a new Staff Attorney and that he had sent the request for refund to the attorney for further review and approval. As of the date of the appeal, no response had been received. He also explained that after he receives a response from the staff attorney, the request will have to be presented and approved by the Board of County Commissioners. Mr. Smith also explained to the Board that the adjustments to the Duddles home has already been corrected for 2009 and no further consideration of the Board was needed. Ms. Sparks motioned to accept the changes that had already been made to the property. Ms. Levine seconded the motion and the motion carried.

Ayes: 2

Noes: 0

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Rebecca Vidra            Tract # 669334

Ms. Vidra appeared before the Board to appeal the assessed value of her property located 7007 Lassens Trail in Chapel Hill. An appraisal was submitted obtained for the purpose of refinance dated March 2009. The value conclusion on the appraisal was 548,000.

The Board reviewed and considered all provided documentation on this property. Ms. Levine made a motion to adjust the land by 10% for the easement issues. Ms. Sparks seconded the motion and the motion carried.

Ayes: 2

Noes: 0

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Mike Tripp                    Tract # 358683

Mr. Tripp appeared before the Board to appeal the assessed value of his property located 6501 Turkey Run West in Mebane. He provided a spreadsheet prepared by Broker Tom Kemble comparing several properties that had sold and two other properties that were active on the market. Based on the information provided by the appellant, he feels a fair value of his property would be \$245,000.

The Board reviewed and considered all submitted documentation by the appellant and that which was provided by the county. Ms. Sparks noted that the square footage of the subject property on the spreadsheet was 2847 and the county estimated the size as much smaller. Ms. Sparks made a motion to ask county staff to revisit and measure the property and made adjustments accordingly. She also stated that this appeal needn't be

brought back to the Board for further consideration. Ms. Levine seconded the motion and the motion carried.

Ayes: 2

Noes: 0

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Elizabeth Patton

Tract # 624326

Ms. Patton appeared before the Board to appeal the assessed value on her property located 4114 Sugar Ridge Rd in Hillsborough. She provided an appraisal obtained for the purpose of a refinance transaction. The appraisal has an effective date of September 29, 2009 with a conclusion of \$309,000. Ms. Patton explained that her house was an odd design and layout. She purchased the home in 2006 for \$320,000.

The Board reviewed and considered all information submitted by the appellant and that which was offered by the county. Ms. Sparks verified the data on the county records. She then made a motion to adjust the grade of the property to B-10. Ms. Levine seconded the motion and the motion carried

Ayes: 2

Noes: 0

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Kirk Schablik

Tract # 237530

Mr. Schablik appeared before the Board to appeal the valuation of his property located 5905 Karyns Dead End Rd in Efland. Mr. Schablik provided an appraisal dated September 21, 2009 obtained for the purpose of estimating the fair market value of his property. The value conclusion on the appraisal estimated the value of the property at approximately \$165,000.

The Board reviewed and considered all the evidence submitted by the appellant and that which was provided by the county. Ms. Sparks made a motion to apply an economic adjustment of 10% to the residence. Ms. Levine seconded the motion and the motion carried.

Ayes: 2

Noes: 0

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Richard Fiore

Tract # 601167

Did not appear for his scheduled appeal.

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Timothy Albaugh      Tract # 439129

Canceled his appeal.

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Bert Kaplan              Tract # 700344

Did not appear for her scheduled appeal.

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Having no further business on this day Ms. Levine 56 made a motion to adjourn for the day. The motion was seconded and the board adjourned at 5:04pm

Respectfully submitted by  
Judy Ryan

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Jane Sparks, Chair