

**MINUTES**  
**Board of Equalization and Review**  
**October 22, 2009**

Board Members Present: Jane Sparks, Chair  
Barbara Levine  
Reg Morgan

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 1:00 p.m. on Thursday, October 22, 2009.

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**Manjula Raja Trustee Bharti Soni Trust**                      **754933**

Mr. Manjula Raja chose not to appear before the Board to appeal the value of his property located at 301 Perry Creek 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 \$475,221. Mr. Raja purchased the property in 1997 for \$263,500. According to Orange County records, the lot is improved with a 2825 square foot residence. The appellant believes the valuation is excessive when compared to properties that have sold or are listed for sale. Mr. Raja believes the value should be \$420,000.

During deliberations the Board considered all information presented by the appellant. Sales of comparable properties were considered. Reg Morgan made a motion to correct the county record by changing the baths from 6.5/18 to 3/6. The motion also included sending a staff appraiser to do a field review of the property and make appropriate changes based upon findings. 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

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**Kang Cai & Qi Chen**                                      **754908**

The appellants chose not to appear before the Board to appeal the value of their property located at 300 Perry Creek 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 \$412,886. The appellants purchased the home in 2004 for \$378,500. According to Orange County records, the lot is improved with a 2408 square foot residence. Per the appellants, the valuation is excessive when compared to homes that have sold 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

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**Nancy Cavender**                      **729980**

Ms. Nancy Cavender chose not to appear before the Board to appeal the value of her property located at 140 Essex Dr., Chapel Hill, NC, but asked that her documentation serve as the appeal. The current tax value assigned to the property by Orange County is \$232,310. According to Orange County records, the lot is improved with a 1871 square foot residence. Ms. Cavender believes her valuation is excessive given the current economic climate.

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

Ayes: 3

Noes: 0

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**Allen & Nancy Cavender**                      **713974**

Mr. and Mrs. Cavender chose not to appear before the Board to appeal the value of their property located at 831 Kenmore Rd., Chapel Hill, NC, but asked that their documentation serve as the appeal. The current tax value assigned to the property by Orange County is \$471,408. According to Orange County records, the lot is improved with a 2899 square foot residence. The appellants purchased the property in 1998 for \$262,500. Mr. Dale believes his valuation is excessive given current economic conditions.

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

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**Andrey & Nina Piskarev**                      **719993**

Mr. and Mrs. Piskarev chose not to appear before the Board to appeal the value of their property located at 106 Pinoak Ct., Chapel Hill, NC, but asked that their documentation serve as the appeal. The current tax value assigned to the property by Orange County is \$317,552. According to Orange County records, the lot is improved with a 1716 square foot residence. The appellants purchased the property in 2001 for \$220,000. Documentation included an appraisal dated July 2009. Mr. Piskarev believes his valuation is excessive based on the appraisal.

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. Reg Morgan seconded the motion and the motion carried.

Ayes: 3  
Noes: 0

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**Denean Norwood**                      **708694**

Ms. Denean Norwood chose not to appear before the Board to appeal the value of her property located at 1707 Purefoy Dr., Chapel Hill, NC, but asked that her documentation serve as the appeal. The current tax value assigned to the property by Orange County is \$177,990. According to Orange County records, the property is a lot improved with a 1143 square foot residence. The appellant believes her valuation is inconsistent with the valuations place on similar properties in Orange County.

During deliberations the Board considered all information presented by the appellant. Sales of comparable properties were considered. Barbara Levine made a motion to change the grade from A-05 to B+15. Reg Morgan seconded the motion and the motion carried.

Ayes: 3  
Noes: 0

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**Heral & Catherine McGhee**                      **565291**

The appellants chose not to appear before the Board to appeal the value of their property located at 901 N. Sharon Church Rd., Hillsborough, NC, but asked that their documentation serve as the appeal. The current tax value assigned to the property by Orange County is \$665,531. According to Orange County records, the property is a 10.003 acre tract of land improved with a 3263 square foot residence. Per the appellants, they purchased their property from Fox Hill Farm as an individual tract, but their property is not a part of the Fox Hill Farm Subdivision. The property is bordered by Flat

Rock Baptist Church, a graveyard, and two subdivisions. The appellants feel their valuation is excessive given it is not a part of the subdivision.

During deliberations the Board considered all information presented by the appellant. Sales of comparable properties were considered. Reg Morgan made a motion to change the base value of the land from \$55,200 to \$38,530 and remove the A-20 adjustment. Jane Sparks seconded the motion and the motion carried.

Ayes: 3  
Noes: 0

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**Sam & Angelika Straus**                      **754645**

Mr. and Mrs. Straus chose not to appear before the Board to appeal the value of their townhouse located in Erwin Village at 304 A McGregor Dr., Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$193,409. According to Orange County records, the townhouse is 1356 square feet. The appellants purchased the property in 1996 for \$142,500. Documentation included an appraisal dated June 2009..

During deliberations the Board considered all information presented by the appellant. The appraisal and sales of comparable properties were considered. Reg Morgan made a motion to remove the design factor of .10 from building section D. Jane Sparks seconded the motion and the motion carried.

Ayes: 3  
Noes: 0

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**Simon & Eleanor Warner**                      **750995**

Mr. and Mrs. Warner chose not to appear before the Board to appeal the value of their property located at 407 Rockgarden Dr., Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$398,365. According to Orange County records, the lot is improved with a 2476 square foot residence. The appellants feel the appraised value valuation is excessive when compared to the valuations of other similar properties in their neighborhood.

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

Ayes: 3  
Noes: 0

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**Gu Lin & Dongsun Cao                      758993**

The appellants chose not to appear before the Board to appeal the value of their property located at 504 Lonebrook Dr., Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$372,049. According to Orange County records, the 0.39 acre lot is improved with a 2585 square foot residence. The appellants purchased the property in 2003 for \$288,000. The appellants believe the valuation is excessive.

During deliberations the Board considered all information presented by the appellant. Sales of comparable properties were considered and Pictometry was viewed. Reg Morgan made a motion to change the square footage of building section D from 440 SF to 220 SF. Jane Sparks seconded the motion and the motion carried.

Ayes: 3

Noes: 0

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**William Stewart                      764150**

Mr. William Stewart appeared before the Board to appeal the value of his property located at 119 Faison Rd., Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$1,172,984. According to Orange County records, the lot is improved with a 6486 square foot residence. The appellants purchased the property in 2007 for \$850,000. Mr. Stewart feels his valuation is excessive when compared to the valuations of other similar properties on his street. Per Mr. Stewart, in 2006 he finished his attic and added about 624 SF of attic space. He also replaced the deck and screened porch. Per the appellant, he spent approximately \$160,000 on these renovations. Mr. Stewart does not feel the quality of construction for the renovation is as good as the older portion of the house.

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. Reg Morgan seconded the motion and the motion carried.

Ayes: 3

Noes: 0

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**Lee Edwards                      754499**

Mr. Lee Edwards appeared before the Board to appeal the value of his property located at 404 Lakeshore Ln., Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$799,219. According to Orange County records, the lot is improved with a 5169 square foot residence. The appellants purchased the property in 2004 for \$560,000. Per Mr. Edward, in 2007 he completed the addition of a garage and unfinished

bonus room, which is not heated or cooled. He also added a deck and a room leading to the deck. Mr. Edwards feels his valuation should be \$621,000.

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

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**Paula James                      502979**

Ms. Paula James appeared before the Board to appeal the value of an unimproved 9.99 acre tract located off Wilson Rd., at 12 Pony Ct., in Bahama, NC. The current tax value assigned to the property by Orange County is \$67,190. Per Ms. James, she inherited this property at the death of her parents. There is one perk site on the property in the rear corner of the tract. According to Ms. James, there is no access to the land other than a gravel drive on a neighboring tract that leads up to her land. The cost for an access driveway to the perk site would be costly.

During deliberations the Board considered all information presented by the appellant. Sales of comparable properties were considered. Barbara Levine made a motion to change the land adjustment from A-36 to A-10 since there is a perk site on the property. Reg Morgan seconded the motion and the motion carried.

Ayes: 3  
Noes: 0

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**John Bachmann                      736421**

Mr. John Bachmann appeared before the Board to appeal the value of his property located at 1106 E. Franklin St., Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$341,444. According to Orange County records the 26,944 square foot lot is improved with a 1428 square foot residence. Per Mr. Bachmann, he purchased the property in 1975 and has rented it since 1986. According to the appellant, he has spent approximately \$28,000 for maintenance and improvements in order to put the house on the open market. The property is currently on the market for \$320,000. Mr. Bachmann feels the value is excessive when compared to properties that have sold in the immediate area.

During deliberations the Board considered all information presented by the appellant. Sales of comparable properties were considered. Reg Morgan made a motion to change the grade on the residence from A+20 to A+10 and to change the physical depreciation from 32% to 48%. Per the Board, the value should be adjusted to \$320,000+ for 2010. Barbara Levine seconded the motion and the motion carried.

Ayes: 3  
Noes: 0

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**Clint Merritt            503024**

Mr. Clint Merritt appeared before the Board to appeal the value of his property located at 1412 Poplar Ln., Hillsborough, NC. The current tax value assigned to the property by Orange County is \$381,351. According to Orange County records, the 2.08 acre parcel is improved with a 2394 square foot residence. Per Mr. Merritt, the addition made in 2008 was 450 square feet, rather than 612 square feet as recorded by the county. Mr. Merritt feels his valuation is excessive when compared to the valuations of properties in the area.

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 make appropriate changes based upon findings. 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

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**Leon Meyers            502806**

Mr. Leon Meyers appeared before the Board to appeal the value of his property located at 3126 Carriage Tr., Hillsborough, NC. The current tax value assigned to the property by Orange County is \$371,127. According to Orange County records, the 1.18 acre parcel is improved with a 2050 square foot residence. Documentation included an appraisal dated October 2009. Mr. Meyers compared his valuation to the valuations of properties that have sold in his immediate area and feels his valuation is excessive.

During deliberations the Board considered all information presented by the appellant. Sales of comparable properties were considered. Reg Morgan made a motion to send a staff appraiser to do a field review of the property and make appropriate changes based upon findings. This appeal should be brought back before the Board for further deliberation. Barbara Levine seconded the motion and the motion carried.

Ayes: 3  
Noes: 0

**Mark Brown & Cathy Kiffney**

**619780**

The appellants appeared before the Board to appeal the value of their property located at 3707 Hawk Ridge Rd., Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$252,455. According to Orange County records, the 1.724 acre tract is improved with a 1326 square foot residence. Currently the county record reflects 1.5 baths. The appellants asked that the number of baths be corrected on the county record to reflect only one bath.

During deliberations the Board considered all information presented by the appellant. Reg Morgan excused himself from the meeting. Barbara Levine made a motion to change the bath from 1.5/2 to 1/0. Jane Sparks seconded the motion and the motion carried.

Ayes: 2

Noes: 0

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**Thomas Gillespie**

**710115**

The appellant listed above failed to appear before the Board. Since the appellant presented no evidence, Jane Sparks made a motion that no change be made to the value at this time. Should the property owner request to reschedule, prior to Board adjournment, the case can be reconsidered at that time. Reg Morgan seconded the motion and the motion carried.

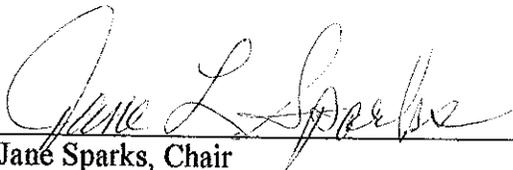
Ayes: 3

Noes: 0

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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 4:45 pm.

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Jane Sparks, Chair

  
Pamela Bryant, Recording Secretary