

MINUTES
Board of Equalization and Review
October 8, 2009

Board Members Present: Jane Sparks
Barbara Levine

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

Ms. Sparks called the meeting to order at 2:05 p.m. on Wednesday, October 8, 2009.

RICHARD HOFFERT – TMBL 7.126b..11 – Tract 735291 – 100 Old Bridge Ln, CH
Current Value \$465,108 -Owner not present.

The owner requested that his submitted documentation be examined and reviewed by the Board and render a decision based on the information provided. The owner stated that he had listed his property for sale in 2004 for \$440,000 and later reduced the asking price to 399,000 and received no offers. Per the owner, the property is in front of a cemetery, sits on a heavily traveled road, and the property across the street is unkempt.

The Board considered all information presented and reviewed aerial photos of the house and surrounding properties. They also reviewed sales in the surrounding areas, the topography and hydrology maps. After considering all information available, Ms Levine made a motion to amend the grade of the home to A+10 and to make an economic adjustment of E-10 for the heavy traffic. Ms Sparks seconded the motion and the motion carried.

Ayes: 2
Noes: 0

DAVID CANNON – TMBL 7.135..8H – Tract 735032 – 112 Lynwood Pl, Chapel Hill
Current Value \$1,337,789 - Owner not present.

The owner requested that his submitted documentation be examined and reviewed by the Board and render a decision based on the information provided. The owner stated that his assessment was in excess of the market value based on several sales in his area and that his property was not on the golf course. The owner identified several properties that were currently listed as evidence in support of a lower value.

The Board considered all information presented and reviewed aerial photos of the house and surrounding properties. The Board also reviewed sales in the surrounding areas, the topography and hydrology maps. After considering all information available, Ms. Sparks made a motion to adjust the grade to A+85 for the residence. Ms. Levine seconded the motion and the motion carried.

Ayes: 2

Noes: 0

**JAMES C SPENCER III – TMBL 7.86.C.28 – Tract 704650 – 125 Malette St., CH
Current Value \$272,754 - Owner not present**

The owner requested that his submitted documentation be examined and reviewed by the Board and render a decision based on the information provided. The owner submitted an appraisal on the property dated 3/27/2009 concluding a value of \$255,000.

The Board considered all information presented and reviewed aerial photos of the house and surrounding properties. They also reviewed sales in the surrounding areas, the topography and hydrology maps. The Board felt that some differences in the information the county has and the appraisal necessitated a field inspection. Barbara Levine made a motion to table this appeal and ordered a field review to verify property data. Jane Sparks seconded the motion and the motion carried.

Ayes: 2

Noes: 0

**CHRISTOPHER & KIMBERLY ENGEN FAMILY TRUST – TMBL 7.85.E.1 – Tract
703087- 325 McDade St CH – Current Value \$424,995 – Owner not present**

The owner requested that the submitted documentation be examined and reviewed by the Board and render a decision based on the information provided. The owner submitted several sales thought to be comparable to the subject property.

The Board considered all information presented and reviewed aerial photos of the house and surrounding properties. They also reviewed sales in the surrounding areas, the topography and hydrology maps. The Board reviewed the data on the property record card and made adjustments as needed. Ms. Levine made a motion to make the needed adjustments with no other changes. Ms. Sparks seconded the motion and the motion carried.

Ayes: 2

Noes: 0

**MICHAEL G. FIELDS – TMBL 7.108..21 – Tract 705026 – 1030 Hillsborough Rd CH
Current Value \$385,116 – Owner not present**

The owner requested that his submitted documentation be examined and reviewed by the Board and render a decision based on the information provided. The owner present evidence of a property similar to the subject and noted the differences and inconsistencies in the valuations.

The Board considered all information presented and reviewed aerial photos of the house and surrounding properties. They also reviewed sales in the surrounding areas, the topography and hydrology maps. Ms. Sparks made a motion to make an adjustment of E-10 to the land for limited access. Ms. Levine seconded the motion and the motion carried.

Ayes: 2
Noes: 0

**J. THOMAS LAMPRECHT – TMBL 7.89.J.1E – Tract 759131 – 1002 Dawes St CH
Current Value \$199,442 – Owner not present**

The owner requested that his submitted documentation be examined and reviewed by the Board and render a decision based on the information provided. The owner submitted current and past copies of lease agreements for the subject property. It was also stated that the percentage of increase was in excess of the average in Chapel Hill.

The Board considered all information presented and reviewed aerial photos of the house and surrounding properties. They also reviewed sales in the surrounding areas.. Ms Levine made a motion to adjust the physical depreciation to 30%. Ms Sparks seconded the motion and the motion carried.

Ayes: 2
Noes: 0

**HOWARD BALDWIN – TMBL 7.85.G.2 – tract 723572 – 411 N Columbia St CH
Current Value: \$285,665 Owner not present.**

Owner, could not attend, and requested the Board consider the information provided and rule accordingly. Mr. Baldwin, in his appeal noted his home is small, he is on a fixed income, and the property is covered in bamboo.

The Board considered all information presented, and reviewed area sales. Barbara Levine motioned for no change. Jane Sparks seconded. The motion carried.

Ayes: 2
Noes: 0

**PAUL & SHELIA DAYTON TMBL 7.169..40 Tract 774063 101 River Walk Ln
Carrboro
Current Value: \$345,093**

Owner says only 2.5 baths and only 2600 SQFT. Owner supplied a builder's plan of home. Owner says no bath in third floor (bath currently roughed in) but there is partially finished third floor area. Owner presented three comparables from neighborhood. Owner paid \$362,000 on 09/10/2008 and since took out a building permit to finish third floor.

Board considered all information provided and reviewed neighborhood sales. Barbara motioned that an appraiser site visit to check the third floor finish and third floor bath, and make appropriate adjustments. No need to bring back to the Board. Jane Sparks seconded the motion and the motion carried.

Ayes: 2
Noes: 0

**KEN & BARBARA M CHAVIOUS TMBL 4.28.A.17 Tract 401309 401 N Nash St
Hillsborough
Current Value \$247,821**

Owner brought out that in 2008 the tax value of this property was \$129,884. This year's value has increased 90.8%. Owner stated his property is not in Historic District but is on the west side of Nash Street, just outside of the historic boundary. Per Mr. Chavious, valuations of surrounding properties are not consistent with his valuation.

The property consists of two houses. The house shown on property record card two, per the owner, was once a gas station before he purchased and began renovations. Per Mr. Chavious many illegal activities go on nearby. Also, his house is sinking and there are separation issues. The owner also supplied pictures and asked for a site visit by an appraiser.

After review the Board instructed an appraiser to site visit and make appropriate adjustments.. Does not need to come back to the Board after site visit. Barbara Levine made the motion and Jane Sparks seconded the motion and the motion carried.

Ayes: 2
Noes: 0

MARSHALL & MICHELLE WILCOXEN TMBL 1.28..8 Tract 163168 Unimproved
Property borders Durham County
Current Value \$94,887

Owner's property straddles the Orange-Durham line with four plus acres and house in Durham and five plus acres in Orange. Total lot size is 10 acres. Mr. Wilcoxen explained that the lot across from them originally sold for \$133,000 seven years ago. Then in December of 2008 the lot sold again for \$135,000. Owner also pointed out that the land segment of lot located in Orange County can never be sold or built on separate from the Durham County segment. Owner maintains that Durham Co valued neighboring lots in 2008 at less than \$10,000 per acre. Owner also discussed other nearby valuations.

Board reviewed information supplied by owner and looked at area sales. Board noted the 34% adjustment already on the property and Jane Sparks motioned to change that to a 44% adjustment. Barbara Levine seconded and the motion carried.

Ayes: 2
Noes: 0

RICHARD KATZ TMBL 7.25H..16 Tract 738052 209 Sierra Dr CH
Current Value \$870,362

Owner believes the tax office square footage of finished/heated area is too high. Owner was also concerned that since his lot is oversized the value of the land may also be out of line. Mr. Katz also expressed concern over part of his property being part of an easement for a public park. Owner provided sales data indicating average rates of \$186 per square foot. According to Mr. Katz the general value of homes in the neighborhood is around \$700,000 to \$800,000. Mr. Katz also supplied an appraisal which was completed in early 2007 for refinancing. The owner also supplied other listed properties.

The Board reviewed the information supplied and reviewed neighborhood sales as well. The Board studied the appraisal and Barbara Levine motioned to change the story height of the MA from 2.0 stories to 1.7 stories. Jane Sparks seconded and the motion carried.

Ayes: 2
Noes: 0

DOROTHY HALL TMBL 4.1.C.23 Tract 445103 2100 86 N Hillsborough
Current Value \$123,986

Per Ms Hall the building is over valued. The owner stated the building is over 100 years old but tax records indicate it was built in 1942. The back part is completely eaten up by termites. Not worth \$33,000 – if someone purchased the property they would demolish the home and purchase for land only. No central heat-has oil circulator that is not working. No central AC – has window unit. There are significant issues such as the proximity of the floor to the ground, limited insulation, and proximity of house to road. Just recently a car threw a tire that hit the house and did considerable damage. Owner presented information on similar homes in the general area.

Appraiser, Brad Allison, indicated to the Board that in his opinion the building is very old and very dilapidated. After review of sales and the information supplied by the owner Jane Sparks motioned to increase depreciation to 65%. Barbara Levine seconded and the motion carried.

Ayes: 2
Noes: 0

ARNEITA HALL TREMBLEY TMBL 4.32.A.13B Tract 446915 1015 Hwy 70W Hills
Current Value \$282,248

Per Ms Trembley the house value is fine but the land value is too high. Owner compared her land value with others in the area. The owner complained that her front yard is nothing but a cow pasture. Her property is being used by her brother to keep farm animals but she gets no benefit.

The board reviewed area sales and compared the owners land valuation to others in the area. Jane Sparks motioned that the value not be adjusted.. Barbara Levine seconded. The motion carried.

Ayes: 2
Noes: 0

AIJUN A LI TMBL 7.24.6U Tract 761061 314 Sylvan Way CH
Current Value \$ 402,873
Paid \$425,000 in June 2008

Per the owner her house was tax appraised the lowest prior to 2009, and now hers is the highest. Also her house is the smallest in square feet of finished/heated area. The home has an unfinished basement. The driveway is steep and neighboring houses have flat driveways. The owner also stated that she paid very big price in 2008 right before the crash, but now she could not sell home for what she paid for it. The owner also sited two houses that are a couple of minutes walk from her house that have been on the market for a long time which sold well below their asking prices. Owner is also concerned that the proximity of her neighborhood to the Eubanks Road landfill is damaging to her value since she can often smell the landfill.

After consideration of owners information and review of area sales Barbara Levine motioned for no change to the value. This was seconded by Jane Sparks and the motion carried.

Ayes: 2
Noes: 0

**DENNIS & MARY HERMANSON TMBL 5.14..10B Tract 538249 3105 Bluff Ln, Hills
Current Value \$362,771**

Owner provided an appraisal completed as of June 2009. Per the Hermansons there is a discrepancy between the tax office heated square footage and that listed in the appraisal. The Hermansons said they have made some improvements such as replacement windows, and routine maintenance. The "apartment" over garage – not actually used as an apartment and is accessed through staircase in garage, no outside access. Is currently used as a library/private art studio-not for retail or commercial purposes.

After review Jane Sparks motioned for a 5% economic adjustment on the home. Motion seconded by Barbara Levine, and the motion carried..

Ayes: 2
Noes: 0

**DANIEL RIVENBARK TMBL 7.13..38 Tract 753802 1005 Woodlot Ridge CH
Current Value \$679,652**

Owner supplied an appraisal indicating a lower value. Owner also complained that he and his next door neighbor had both had private appraisals by the same appraiser and on the same day with his neighbors being valued higher but his tax value is higher. Neighbor is 1001 Woodlot Ridge (tract 758801).

After review of appraisal and review of neighbor's valuation and neighborhood sales Jane Sparks motioned to adjust the grade/market factor to A+25 and remove design factor. Barbara Levine seconded and the motion carried.

Ayes: 2
Noes: 0

**JUDITH JOHNSON TMBL 7.119..16A Tract 751081 1012 Clarence Dr, CH
Current Value \$125,723**

Owner says property has increased 38% in value, yet tract cannot be subdivided since it is in a watershed. Per the owner the surrounding lots averaged revaluation increases of 12% not 38% like hers. Owner sited property on Smith Level Road that is a mile away with 14.89 acres that could be subdivided & has road frontage that has a tax value 38 cents per square foot, while owners property is 41 cents per square foot. Owner provided pictures of neighboring lots as comparisons. The lot in question is 6.85 acres. Tom Watts a real estate agent spoke for Mr. Johnson stating there are only 2 perc sites on the land and it cannot be subdivided. Per Mr. Watts the land would not sell for more than \$95,000. Part of his issue is all the mobile homes in the area.

After review of all available information, Jane Sparks motioned to drop the land value to \$98,000 and to have staff pick up and add value of the addition to the mobile home. Does not need to come back to the Board. Motion second provided by Barbara Levine. Motion carries.

Ayes: 2

Noes: 0

Warren Stephens 753801

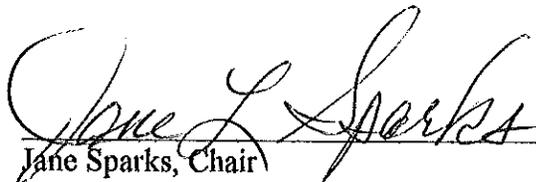
Neil Infante 464822

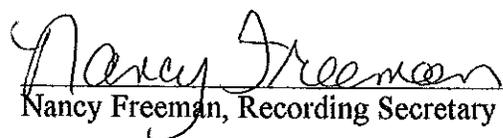
Those listed above did not show for their appointments. The Board made no changes and instructed that should the owners call in for another appointment prior to the December adjournment then they would be heard. The motion was by Jane Sparks and seconded by Barbara Levine. The motion carried.

Ayes: 2

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 5:15 pm.


Jane Sparks, Chair


Nancy Freeman, Recording Secretary