

MINUTES
Board of Equalization and Review
September 1, 2009

Board Members Present: Jane Sparks, Chair
Barbara Levine
Jerry Kruter

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 2:15 p.m. on Tuesday, September 1, 2009. Jerry Kruter made a motion to approve the minutes for Wednesday July 22, 2009. Jane Sparks seconded the motion and the motion carried.

Bing Yang **747852**

Mr. Bing Yang appeared before the Board to appeal the value of his property located in the Birch Meadow Subdivision at 105 Crane Meadow Pl., Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$323,483. The appellant is aware that the property value was adjusted downward from \$336,261 to \$323,483 during the informal appeal process, but wishes to pursue further reduction in the valuation. The property is an 11,082 square foot lot improved with 1748 square foot residence. Mr. Yang compared his valuation with the valuations placed on other properties in his neighborhood and considers his valuation excessive. Per the owner, his home and lot are the smallest 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 valuation. Barbara Levine seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Terry Ainsworth **715957**

Ms. Terry Ainsworth appeared before the Board to appeal the valuation of her property located at 209 Huntington Dr., Chapel Hill, Durham, NC. Ms. Ainsworth purchased the property in 2000 for \$522,500. The appellant believes her valuation is excessive when compared to properties that have sold in the neighborhood, particularly 225 Huntington, which sold in May 2009 for \$645,000.

Joseph Matthews **706625**

Mr. Joseph Matthews appeared before the Board to appeal the valuation of his property located at 5431 W. Cornwallis Rd., Durham, NC. The property is a 6.9 acre tract of land improved with a 624 square foot single wide mobile home. Per Mr. Matthews, the tract of land is landlocked with no legal access. The appellant believes his valuation is excessive when compared to the valuations of nearby tracts of land that are similar to his property.

During deliberations the Board considered all information presented by the appellant. Jane Sparks made a motion to direct Orange County staff to review the nearby land valuations cited by the owner and also to have a staff appraiser visit the property to determine how many dwellings are on the property. Any recommendation regarding this property should come back to the Board for final review and decision. Barbara Levine seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Ava Thompson **666398**

Ms. Ava Thompson appeared before the Board to appeal the valuation of her property located at 2615 Millikan Rd., Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$238,141. The property is a 20.4 acre tract of land improved with a 1333 square foot residence built in 1962. Ms. Thompson believes the value to be excessive and requested a reduction in the valuation due to her age and the tax burden.

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 fireplace with no further change in the valuation. Jane Sparks seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Roger & Carol Cantrell **567023**

Mr. Scott Dorsett appeared before the Board representing Mr. and Mrs. Cantrell in the appeal of the valuation for their property located at 3618 Alex Dr., Hillsborough, NC. . . . Documentation included an appraisal completed by Mr. Dorsett as of February 2009 with an estimated market value of \$228,000. Mr. Dorsett compared the Cantrell's property to similar properties in the immediate area. Per Mr. Dorsett, the backyard of the Cantrell's

property was used as a burial site for debris during construction of homes in the neighborhood. Per Mr. Dorsett this negatively impacts the value of the land.

During deliberations the Board considered all information presented by the appellants. The appraisal and sales of comparable properties were considered. Jane Sparks made a motion that the grade on the detached garage and addition above the garage be changed from B+00 to C+10 with a physical depreciation of 15% added. Jerry Kruter seconded the motion and the motion carried.

Ayes: 3

Noes: 0

Weibing Xing 756483

Mr. Weibing Zing appeared before the Board to appeal the valuation of his property located in the Springcrest Subdivision at 216 Spring Ln., Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$470,887. The property is a 14,713 square foot lot improved with a 3600 square foot residence. Documentation included an appraisal completed February 2009 for a refinance with an estimated market value of \$440,000. Mr. Xing believes the value is excessive when compared to similar sold properties in his neighborhood.

During deliberations the Board considered the appraisal, comparables, and all information presented by the appellant. Barbara Levine made a motion to change the grade from A+30 to A+25. Jerry Kruter seconded the motion and the motion carried.

Ayes: 3

Noes: 0

Jonathan Cohn 709765

Mr. Jonathan Cohn appeared before the Board to appeal the valuation of his property located at 421 Lakeshore Ln., Chapel Hill, NC. Documentation included an appraisal completed January 2009 with an estimated market value of \$800,000. Mr. Cohn believes his valuation is excessive, and should have a tax value of \$800,000 or less.

During deliberations the Board considered all information presented by the appellant. Barbara Levine made a motion to change the physical depreciation from 20% to 26%, to change the grade from A+35 to A+30, and to change the land adjustment from A-05 to A-10. Jerry Kruter seconded the motion and the motion carried.

Ayes: 3

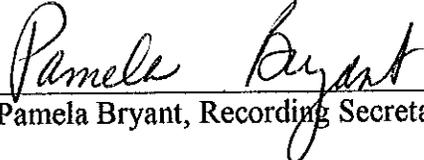
Noes: 0

<u>Jacob West III</u>	<u>721715 & 715713</u>
<u>Harold Johnson</u>	<u>701356</u>
<u>Enyu Ding</u>	<u>764952</u>

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 values at this time. Should any of these property owners request to reschedule, prior to Board adjournment, their case can be reconsidered at that time. Barbara Levine seconded the motion and the motion carried

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


Pamela Bryant, Recording Secretary