MINUTES

Board of Equalization and Review
September 16, 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 2:05 p.m. on Wednesday, September 16, 2009.

Tami Tadrowski 472300

Ms. Tami Tadrowski appeared before the Board to appeal the value of her property located in the Churton Grove Community at 605 N. Scotswood Blvd., Hillsborough, NC. The current tax value assigned to the property by Orange County is $475,959. Ms. Tadrowski purchased the property in 2008 for $426,000 and shortly afterwards spent $40,000 building a patio and installing extensive landscaping that included a French drain. Documentation included an appraisal completed February 2009. The property is a .46 acre lot improved with a 4154 square foot residence. Ms. Tadrowski feels the valuation is excessive given the price she paid for the house and estimated appraised value.

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 to send a staff appraiser to do a field review and check the accuracy of the square footage on the county record and addition of the patio. The appraiser should make appropriate changes based on findings. This property will not need to come before the Board again for further review. Barbara Levine seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Mr. and Mrs. Wesley Cook 400709

Mr. and Mrs. Cook appeared before the Board to appeal the value of their property located at 117 N. Wake St., Hillsborough, NC. The current tax value assigned to the property by Orange County is $210,500. This is a rental house. The appellants believe

the valuation is excessive given the current economic conditions and based on 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 that no change be made to the valuation. Barbara Levine seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Mr. and Mrs. Wesley Cook 400411

Mr. and Mrs. Cook appeared before the Board to appeal the value of their property located at 121 E. Tryon St., Hillsborough, NC. The current tax value assigned to the property by Orange County is $292,359. The property is a 1.10 acre parcel of land improved with a 1404 square foot residence. This property is in the historical district of Hillsborough, but, per the owners, the house was built in 1932 and is not considered historic. This is a rental house. The appellants believe the valuation is excessive given the current economic conditions and based on 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 that no change be made to the valuation. Barbara Levine seconded the motion and the motion carried.

Ayes: 3
Noes: 0

William Totten, Jr. 570748

Mr. William Totten, Jr. appeared before the Board to appeal the value of his property located at 6615 Craig Rd., Durham, NC. His father, Mr. William Totten, Sr., who has been a real estate appraiser in Durham for many years, accompanied Mr. Totten. The current tax value assigned to the property by Orange County is $592,412. The property participates in the land use program for Orange County. The property is a 29.42 acre tract improved with a 3108 square foot home. The remaining 12 acres of the tract are located in Durham County. Mr. Totten feels his property valuation is excessive and feels the sales of properties along Craig Road in Durham County more closely reflect the true valuation of his property. The appellant also believes his valuation is excessive due to the current economic condition. Per Mr. William Totten, Sr., the 8 to 10 acres that front along Ebenezer Church Road only has one perk site and this area is also crossed by a power line easement.

Curtis Baldwin 637636

Mr. Curtis Baldwin appeared before the Board to appeal the value of his property located 902 Tidwell Rd., Chapel Hill, NC. The current tax value assigned to the property by Orange County is $134,348. Documentation included an appraisal completed August 2009 with an estimated market value of $111,500. Mr. Tidwell is satisfied that the house and land are correctly valued, but feels the three-car garage is overvalued. The appraisal values the garage at $25,000 and Mr. Tidwell asked that the value be reduced to this amount.

During deliberations the Board considered all information presented by the appellant. The appraisal and sale of similar properties were considered. Reg Morgan made a motion to add an economic depreciation of 50% on all the garage additions. Barbara Levine seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Randall & Sheila Blackwood 560391

Mr. and Mrs. Blackwood appeared before the Board to appeal the value of their property located 1713 Feather Wood Ct., Hillsborough, NC. The current tax value assigned to the property by Orange County is $273,988. The property is a 2.76 acre tract improved with a 2509 square foot residence. Documentation included information about comparable properties that have sold or are listed for sale in the immediate area of the subject. Photographs of the subject, the access road, and a nearby farmhouse property were also included in the documentation. Feather Wood Court is a private road that is owner maintained and according to the appellants, the road cannot be accessed by the fire department because it is too narrow for the fire trucks. Per the appellants, part of the property floods during heavy rains and because the property did not perk for a septic system, a pump system was installed. According to Mr. and Mrs. Blackwood, their property is surrounded by less expensive homes and there are 4 mobile home parks within one-half mile of their home. Mrs. And Mrs. Blackwood feel their valuation is excessive based on the reasons above and given the current economic conditions.

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

Ayes: 3
Noes: 0

Claudia Riley 132224

Mr. Claudia Riley and her brother-in-law, Charles Riley appeared before the Board to appeal the value of her property located 5821 NC 57, Hurdle Mills, NC. The current tax value assigned to the property by Orange County is $111,483. According to county records, the property is a 2.5 acre tract of land improved with a 1464 square foot residence. This house was built in 1947 and up until recently has had no renovation or updates. Documentation included an estimate to replace the roof, siding and also to install a new septic system. The owner is currently in the process of replacing the roof and installing siding. Also included in the documentation is an appraisal letter dated January 16, 2009 from real estate appraiser, Scott Dorsett.

During deliberations the Board considered all information presented by the appellant. The appraisal and sale of similar properties were considered. Barbara Levine made a motion to change the grade from C-10 to C-15. Reg Morgan seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Paul Urban 749221

Mr. Paul Urban appeared before the Board to appeal the value of his property located 110 St. Ayers Way, Chapel Hill, NC. The current tax value assigned to the property by Orange County is $250,576. According to county records, the property is a 5506 square foot lot improved with a 1278 square foot residence. Documentation included an analysis of comparable sales on Zillow.com which gives an estimated market value $223,000. Mr. Urban feels his valuation is excessive when compared to other houses in his neighborhood and feels his value should be $234,920.

During deliberations the Board considered all information presented by the appellant. Sale of similar properties were considered. Jane Sparks made a motion to send a staff appraiser to do a field review of the property and compare Mr. Urban's valuation with similar homes in the neighborhood and make appropriate changes based on findings. This property will not need to come before the Board for further review. Reg Morgan seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Lisa Huggins 709916

Ms. Lisa Huggins appeared before the Board to appeal the value of her property located at 800 Churchill Dr., Chapel Hill, NC. The current tax value assigned to the property by Orange County is $325,819. Documentation included an appraisal completed June 2009 with an estimated market value of $315,000. Per the appellant, the valuation is excessive because of a 200 square foot discrepancy between the square footage of the appraisal and the square foot recorded by Orange County.

During deliberations the Board considered all information presented by the appellant. Jane Sparks made a motion to change the 11x14 area at the rear of building section A to SA. Barbara Levine 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 5:30 pm.

Jane L Sparks

Jane Sparks, Chair

Pamela Bryant

Pamela Bryant, Recording Secretary