

MINUTES
Board of Equalization and Review
September 17, 2009

Board Members Present: Jane Sparks, Chair
Barbara Levine

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 2:10 p.m. on Thursday, September 17, 2009.
Barbara Levine made a motion to approve the minutes for August 11 and August 12.
Jane Sparks seconded the motion and the motion carried.

Ayes: 2
Noes: 0

Joel Vatz **735018**

Mr. Joel Vatz appeared before the Board to appeal the value of his condominium located at 809 E. Franklin St., Apt. B, Chapel Hill, NC. Mr. Vatz informed the Board that there are four very similar units, 809A, 809B, 809C, and 809D in the condominium complex. Unit 809A sold in 2006 for \$254,000 and was renovated and sold two years later for \$347,000. Per Mr. Vatz, his unit, 809B as well as 809C and 809D were built in 1978 and have not been renovated since that time. Mr. Vatz believes that the valuations for all the units are erroneously based upon this one sale. Mr. Vatz asked the Board to consider decreasing the valuation of his condominium since it has not been updated since construction.

During deliberations the Board considered all information presented by the appellant. Sales of comparable properties were considered. Jane Sparks made a motion to correct the bedrooms from 2 to 3 and to add an economic depreciation of 5% due to lack of upgrades. The same 5% economic depreciation should be placed on Unit C, Tract 758497 and Unit D, Tract 758498. Barbara Levine seconded the motion and the motion carried.

Ayes: 2
Noes: 0

Lawrence Gilbert **767460, 767460**

Mr. Lawrence Gilbert appeared before the Board to appeal the value of his primary residence located at 1105 Phils Creek Rd., Chapel Hill, NC, and the adjoining vacant lot. The current tax value assigned by Orange County to the primary residence is \$428,289, and \$154,745 for the adjoining unimproved lot. The primary residence is a 5.01 acre tract improved with a 3351 square foot residence. The vacant lot is 5.623 acres. Per the owner, the properties are on a gravel road, there are no restrictive covenants, and the vacant lot only allows for a 1500 square foot dwelling. Mr. Gilbert believes the valuation is excessive when compared to properties that have sold or are listed for sale in the area.

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 primary residence, Tract 767459. Her motion included adding a land adjustment of A-02 for the flood plain to the unimproved parcel, Tract 767460. Barbara Levine seconded the motion and the motion carried.

Ayes: 2
Noes: 0

Haywood Link **709246**

Mr. Haywood Link appeared before the Board to appeal the value of his property at 904 Alabama Ave., Carrboro, NC. The current tax value assigned to the property by Orange County \$114,271. According to Mr. Link, the Department of Transportation has recently closed off access to his property at the end of Alabama Avenue by installing a dead-end sign. He accesses his property by going through his parent's property from Bert St. Mr. Link believes his valuation is decreased since he has no direct access to his property from Alabama Avenue and asked that the Board reduce his valuation.

During deliberations the Board considered all information presented by the appellant. Jane Sparks made a motion to correct the county record by changing the bedrooms from 2 to 3 and increasing the land adjustment from E-10 to E-20 due to lack of access. Barbara Levine seconded the motion and the motion carried.

Ayes: 2
Noes: 0

Scott Broadus **131926**

Mr. Scott Broadus appeared before the Board to appeal the value of his property located at 5401 Island Rd., Hillsborough, NC. The current tax value assigned to the property by Orange County is \$875,488. According to County records, the property is a 19.38 acre parcel improved with a 7659 square foot residence. Mr. Broadus purchased the property

in 2005 for \$575,000 and made a 770 square foot addition in 2006. Documentation included a copy of the house plans and a list of the rooms and their dimensions. Mr. Broadus also included a list of houses that are for sale in the immediate area of his home. Per Mr. Broadus, the correct square footage of his home is 5939 square feet, which includes the area of the indoor pool. Mr. Broadus believes the county square footage is excessive and asked the Board to review the indoor pool area.

During deliberations the Board considered all information presented by the appellant. Sales of comparable properties were considered. Jane Sparks made a motion to send a staff appraiser to do a field review and make appropriate changes based on finding. This property will not need to come before the Board for further review. Barbara Levine seconded the motion and the motion carried.

Ayes: 2

Noes: 0

Milica Andjelkovic 719338

Ms. Milica Andjelkovic appeared before the Board to appeal the value of her condominium, Apt. 23, 124 Fidelity St., Carrboro, NC. The current tax value assigned to the property by Orange County \$76,210. Ms. Andjelkovic informed the Board that a unit in her complex was purchased, renovated and resold during 2006 and 2008. Per the appellant, this sale has caused the valuations of all the un-renovated units to be inflated.

During deliberations the Board considered all information presented by the appellant. The staff referred the Board back to an earlier decision on August 20, 2009 by this Board to add an economic adjustment of 15% to all the un-renovated condominiums in this complex. The adjustment has already been made to this property and the adjusted value of the real estate is \$66,425. Jane Sparks motioned to make no further adjustments. Barbara Levine seconded and the motion carried.

Thuy Ta 761059

Mr. Ta appeared before the Board to appeal the value of his property at 318 Sylvan Way, Chapel Hill, NC. The current tax value assigned to the property by Orange County \$371,902. Mr. Ta purchased the property in 2008 for \$325,000. The property is a .32 acre lot improved with a 2011 square foot residence. Documentation included an appraisal completed June 2008 with an estimated market value of \$333,000. The appellant believes his valuation is excessive when compared to the valuations of other homes of similar construction in his neighborhood.

During deliberations Orange County staff advised the Board that after review, it was apparent that the property had been graded incorrectly and the staff recommended changing the grade from A+25 to A-05 to put the valuation in line with other properties in the neighborhood. Jane Sparks made the motion to change the grade as recommended. Barbara Levine seconded the motion and the motion carried.

Ayes: 2
Noes: 0

Jonathan Owens **708486**

Mr. Jonathan Owens chose not to appear before the Board to appeal the value of his property in the Ridgefield Subdivision located at 1110 Willow Dr., Chapel Hill, NC. The current tax value assigned to the property by Orange County \$300,709. Mr. Owens requested the information supplied to serve as his appeal basis. Mr. Owens purchased the property in 2005 for \$282,000. The owner feels his valuation is excessive and believes part of the discrepancy may be due to the value placed on his garage. The county values the garage at \$17,575, but according to Mr. Owens the actual value should be between \$4,500 and \$5,500. Mr. Owens believes the valuation placed on his property is excessive when compared to properties that have sold in the area.

During deliberations the Board considered all information presented by the appellant. Jane Sparks made a motion to change the grade on the garage from B+10 to C+10 and change the land adjustment from E-05 to E-10. Barbara Levine seconded the motion and the motion carried.

Ayes: 2
Noes: 0

Ralph McCaughan & Andrea Reusing **706846**

Mr. and Mrs. McCaughan chose not to appear before the Board to appeal the value of their property located at 104 Glendale Dr., Chapel Hill, NC. Instead, the owners requested the information supplied to serve as their appeal basis. The current tax value assigned to the property by Orange County \$485,198. The appellants purchased the property in 2002 for \$375,000. Per the appellants, the house was built in 1960, a walkway is recorded on County records as a patio, and there is only one outbuilding on the property.

During deliberations the Board considered all information presented by the appellant. Barbara Levine made a motion to correct county records by changing the year built from 1966 to 1960. Also included in the motion was to remove the design factor on building section A of .10, and to remove the greenhouse with a value of \$1,000. Jane Sparks seconded the motion and the motion carried.

Ayes: 2

Ralph McCaughan & Andrea Reusing 706846

Mr. and Mrs. McCaughan chose not to appear before the Board appeal the value of their unimproved lot whose legal description is P/O #36 Glendale, Chapel Hill, NC. Instead, the owners requested the information supplied to serve as their appeal basis. The current tax value assigned to the property by Orange County \$82,500. The appellants feel the valuation for this lot is excessive.

During deliberations the Board considered all information presented by the appellant. Barbara Levine made a motion to add a land adjustment of A-60. Jane Sparks seconded the motion and the motion carried.

Ayes: 2
Noes: 0

Billy Robert Cecil 335943, 302043

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. Barbara Levine seconded the motion and 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 4:25 pm.


Jane Sparks, Chair


Pamela Bryant, Recording Secretary