

MINUTES
Board of Equalization and Review
September 2, 2009

Board Members Present: Jane Sparks, Chair
Reg Morgan
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 2:10 p.m. on Wednesday, September 3, 2009. Jane Sparks made a motion to approve the minutes for Thursday June 18, 2009 and Wednesday June 24, 2009. Jerry Kruter seconded the motion and the motion carried.

Janice Putman **708673**

Ms. Janice Putnam appeared before the Board to appeal the value of her property located at 1822 A Billabong Ln., Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$187,631. Documentation included a March 2007 appraisal of an adjacent property that belonged to Ms. Putnam's parents who are now deceased. Ms. Putnam compared her property to similar properties that have sold in the immediate area. The appellant believes her valuation is excessive based upon the fact it is very near the landfill and she did not build the house, but had the house and garage moved to the site from another location.

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. Jerry Kruter seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Mary Ann Vacheron **707601**

Ms. Mary Ann Vacheron appeared before the Board to appeal the valuation of her property located at 612 Hillsborough Rd., Carrboro, NC. The current tax value assigned to the property by Orange County is \$229,947. Ms. Vacheron purchased the property in 2000 for \$130,000. According to Ms. Vacheron, when she purchased the house in 2000, it was in need of a lot of repair and because of this, the seller sold it to her at a reduced price. She has made no updates or repairs to the home. Documentation included

photographs showing deferred maintenance on the interior of the home. Per Ms. Vacheron, there is no air conditioning, there is baseboard heat throughout the house except the baths and kitchen, which have no heat. Ms. Vacheron pointed out that her next door neighbor does not keep the yard up and she feels this detracts from her value.

During deliberations the Board considered all information presented by the appellant. Reg Morgan made a motion to send a staff appraiser to the property to do a site inspection and make appropriate changes based on findings. This property will not need to be considered further by the Board. Jane Sparks seconded the motion and the motion carried.

Ayes: 3
Noes: 0

William Dawson **737161**

Mr. William Dawson appeared before the Board to appeal the valuation of his property located at 103 Covington Dr., Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$268,409. According to Orange County records, the property is an 8250 square foot lot improved with a 1802 square foot residence. The appellant purchased the property in 2007 for \$270,000. Mr. Dawson believes his valuation is excessive given the current market conditions. The appellant also believes the proposed road construction behind his house has a negative influence on his market value.

During deliberations the Board considered all information presented by the appellants. Jane Sparks made a motion that no change be made to the valuation. Jerry Kruter seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Virginia Guilfoile **770733**

Ms. Virginia Guilfoile appeared before the Board to appeal the valuation of her property located in the Franklin Grove Community at 305 Old Franklin Grove Dr., Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$747,472. Ms. Guilfoile purchased the property in 2005 for \$652,500. According to Orange County records, the property is a 4,505 square foot lot improved with a 3076 square foot residence. Documentation included an appraisal of a neighbor's home that is a similar unit to Ms. Guilfoile's home. Ms. Guilfoile believes her valuation is excessive and compared her value to properties that have sold or that are currently listed for sale.

During deliberations the Board considered all information presented by the appellant. Sales of comparable properties were considered. Jane Sparks made a motion to adjust the land value for Ms. Guilfoile's property so that the land value should not exceed \$210,000. This same land adjustment should be applied to the other three tracts on the east side of Old Franklin Grove Dr., Tracts 770731, 770734 and 770735. Reg Morgan seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Dean & Kimberly Stahl 739040

Mr. and Mrs. Stahl appeared before the Board to appeal the valuation of their property located at 105 Adelaide Walters St., Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$210,589. According to Orange County records, the property is a 5,044 square foot lot improved with a 1364 square foot residence. Documentation included an appraisal completed January 2009. The appellant's believe their valuation is excessive when compared to properties that have sold or listed for sale in the immediate area.

During deliberations the Board considered all information presented by the appellant. The appraisal and sales of comparable properties were considered. After reviewing the appraisal, Jane Sparks made a motion to correct the county record by removing the 50% attic finish, change building section D from a deck to an open porch, and also to remove building section E. Reg Morgan seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Linda Mozzachio 273531

Ms. Linda Mozzachio appeared before the Board to appeal the valuation of an unimproved 4.03 acre tract of land whose legal description is known as 3 Cannedy & Mozzachio P101/155, Orange County, NC. The current tax value assigned to the property by Orange County is \$51,588. Ms. Mozzachio believes her valuation is excessive when compared to comparable properties that have sold or are currently listed for sale on the open market.

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. Jerry Kruter seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Kristie Mozzachio & Allen Cannedy 273486

Ms. Kristy Mozzachio and Mr. Allen Cannedy appeared before the Board to appeal the valuation of an unimproved 19.06 acre tract of land whose legal description is known as 1R Cannedy & Mozzachio P101/155, Orange County NC. The current tax value assigned to the property by Orange County is \$160,104. The appellants believe their valuation is excessive when compared to comparable properties that have sold or are currently listed for sale on the open market. Per Ms. Mozzachio, approximately one acre of the land that is the road frontage is a deep gully and cannot be improved.

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. Jerry Kruter seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Kristie Mozzachio & Allen Cannedy 273487

The appellants chose to withdraw their appeal on this tract and believe it to be an accurate valuation.

Randy Baker 563641

Mr. Randy Baker appeared before the Board to appeal the valuation for his property located at 1304 Sides Mountain Rd., Hillsborough, NC. The current tax value assigned to the property by Orange County is \$345,241. Per Mr. Baker, he purchased the land in 2005 and built his home at a cost of \$285,000+, including the land. Documentation included an appraisal completed May 2009.

During deliberations the Board considered all information presented by the appellants. The appraisal and sales of comparable properties were considered. Reg Morgan made a motion that no change be made to the valuation. Jerry Kruter seconded the motion and the motion carried.

Ayes: 3
Noes: 0

D. P. & Madge Conner 302171

Mr. and Mrs. Conner chose not to appear before the Board to appeal the valuation of their unimproved 1 acre parcel of land with a legal description of S/S 1138, Orange County, NC. The Conner's asked that their documentation serve as their appeal. The current tax value assigned to the property by Orange County is \$3,180. The owners believe the valuation to be excessive.

During deliberations the Board considered and all information presented by the appellant. Reg Morgan made a motion to remove the P1 designation for well and septic. Jerry Kruter seconded the motion and the motion carried.

Ayes: 3

Noes: 0

Orange Community Housing and Land Trust

On April 21, 2009 the Orange Community Housing and Land Trust appeared before the Board requesting that the valuations for all their properties be adjusted to a midpoint between the "list price" and the "floor price". The Board decided to table any decision on the matter until the staff had an opportunity to review and make a recommendation to the Board. After review and consideration, Orange County staff recommended that the values proposed by Orange Community Housing and Land Trust be adopted for the 2009 tax year. Beginning in 2010 a new formula for determining the value of these properties will become law.

Reg Morgan made a motion to adopt the value changes as proposed by Orange Community Housing and Land Trust. Jerry Kruter seconded the motion and the motion carried.

Ayes: 3

Noes: 0

Michael Potter 716266

On July 22, 2009, Michael Potter appeared before the Board of Equalization and Review to appeal the valuation of his property located at 75 Cedar Hills Dr., Chapel Hill, NC. At that time the Board made a decision to send a staff appraiser to the property to add a gazebo that was not on the county record. During review of the property, the staff appraiser noted some inconsistencies and made corrections to the county information. It was recommended by the appraiser that the depreciation be changed from 19% to 26%, that the square footage of building section B be changed from 384 square feet to 320 square feet, and building section E be changed from living quarters to a deck.

Reg Morgan made a motion to accept the recommendations noted above. Jerry Kruter seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Cliff & Rita Davidson 423240, 421573, 421572

Mr. and Mrs. Davidson chose not to appear before the Board to appeal the valuation of their property located at 300 Gwen Rd., Hillsborough, NC. The Davidson's asked that their documentation serve as their appeal. Tract 423240 is improved with a 2690 square foot residence. Tracts 421573 and 421572 are unimproved lots. The tracts along with their tax valuations are listed below.

Tract #	Orange County Tax Valuation
423240	\$228,220
421573	\$ 8,244
421572	\$ 8,244

The Davidson's appealed on the basis that there is standing water on all three of the lots. Documentation included a printout of comparable homes that have sold in their immediate area.

During deliberations the Board considered and all information presented by the appellant. Reg Morgan made a motion that no change be made to the valuation. Jerry Kruter seconded the motion and the motion carried.

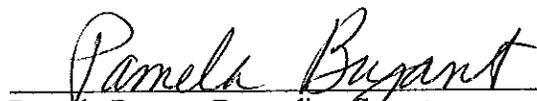
Ayes: 3
Noes: 0

Aijun A. Li 761061
Sean Kelly 260375
Lucy Ann Savitz 708253
Diane Lawton 563641

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 these property owners request to reschedule, prior to Board adjournment, their case can be reconsidered at that time. Jerry Kruter 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. Jerry Kruter seconded the motion and the meeting was adjourned at 4:30 pm.


Jane Sparks, Chair


Pamela Bryant, Recording Secretary