

MINUTES
Board of Equalization and Review
September 22, 2009

Board Members Present: Barbara Levine, Chair
Margaret Brown

Staff Members Present: Judy Ryan, Deputy Assessor
Brad Allison, Staff Appraiser
Pam Bryant, Recording Secretary

Ms. Levine called the meeting to order at 2:15 p.m. on Tuesday, September 22, 2009.

Carlton McKee **401181, 404054**

Mr. Carlton McKee appeared before the Board to appeal the value of his property located at 235 & 237 Corbin Street, Hillsborough, NC, and the unimproved 4.34 acre adjoining lot. The current tax value assigned to the property by Orange County is \$984,198 for the Tract 401181 and \$191,943 for Tract 404054. Per Mr. McKee, the two tracts are legally one larger 10.54 acre tract, but for taxation purposes must be considered two parcels because the tract is divided by the town line and lies in two different rate codes.

Tract 405581 – This tract is 6.2 acres and is improved with two residential buildings. Per county records, Building #1 is 4480 square feet and valued at \$525,591. The residence was built in 1801 and is considered historic. Per Mr. McKee, the house has a lot of rot and some of the structure needs to be rebuilt. It has very little insulation, no central air, and no central heat upstairs. The house needs a new roof on the north side. According to Mr. McKee, the kitchen was added in the early 1900's and is very small and out-dated, and the bathrooms are small and need renovation. Building #2 is 836 square feet, was built in 1927 and for tax purposes is valued at \$35,886. Mr. McKee did not dispute this valuation. Mr. McKee feels the total valuation for this tract is excessive given the condition of the Building #1.

Tract 404054 – This tract is 4.34 acres and for tax purposes is valued at \$191,943. Mr. McKee feels the valuation is excessive due to the fact that the two parcels are legally one tract of land.

During deliberations the Board considered all information presented by the appellant. Barbara Levine made a motion to change the grade on building #1 from A+30 to A+15 and change the design factor from .10 to .05. The motion included making a land adjustment of A-70 to Tract 404054. Margaret Brown seconded the motion and the motion carried.

Ayes: 2
Noes: 0

Karen Mendys

769705

Mr. Karen Mendys appeared before the Board to appeal the value of her property located at 410 Westbury Dr., Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$1,013,076. Ms. Mendys purchased the property in 2006 for \$929,000. Per county record, the property is a .57 acre lot improved with a 5728 square foot residence. The appellant compared her home's valuation with homes in her neighborhood that have sold or are currently listed for sale on the open market. Ms. Mendys also feels that her home valuation is excessive when compared to the valuations of other homes in the neighborhood. The appellant also pointed out that there is a discrepancy between the square footage of 4685 given in the appraisal at time of purchase and the 5728 square feet the county has on record.

During deliberations the Board considered all information presented by the appellant. Barbara Levine made a motion to send a staff appraiser to do a field review of the property and re-measure the house. Appropriate changes should be made based upon findings. This property will not need to be considered further by the Board. Margaret Brown seconded the motion and the motion carried.

Ayes: 2

Noes: 0

Lucian Mascarella

338331

Mr. Lucian Mascarella appeared before the Board appeal the value of his property located at 126 N. Overland Dr., Mebane, NC. The current tax value assigned to the property by Orange County is \$132,903. Mr. Mascarella purchased the property in 2002 for \$111,500. Per county record, the property is a 13,601 square foot lot improved with an 1188 square foot residence. The appellant believes his homes valuation to be excessive when considering the current economic condition, and also when comparing his home to homes that have sold or are currently listed for sale in his immediate area.

During deliberations the Board considered all information presented by the appellant. Sales of comparable properties were considered. Barbara Levine made a motion that no change be made to the valuation. Margaret Brown seconded the motion and the motion carried.

Ayes: 2

Noes: 0

William Inman **712598, 720562**

Mr. William Inman appeared before the Board appeal the value two adjoining unimproved parcels of real estate in Chapel Hill, NC. Below is a chart showing the legal description and the county valuation of the two tracts.

Tract #	Legal Description	Size	Orange County Valuation
712598	6-9 & PT 4-5 Greenhaven Sec 1	1.80 Ac	\$11,516
720562	#2 Farlow	.96 Ac	\$11,398

Mr. Inman purchased both lots in the 1970's. His primary residence adjoins Tract 72052. Documentation included a letter from Orange County Health Department dated November 1979, which states that the lots are unsuitable for building a residence due to the fact they do not perk for a septic system. Both tracts are part of the green trail and adjoin land to the rear that is owned by the landfill. Per Mr. Inman, the tracts are landlocked with no roads, water or sewer system available.

During deliberations the Board considered all information presented by the appellant. Sales of comparable properties were considered. Barbara Levine made a motion that no change be made to the valuation. Margaret Brown seconded the motion and the motion carried.

Ayes: 2
Noes: 0

Perdita Holtz & Edward Averett **640497**

The appellants appeared before the Board appeal the value of their property located at 9903 Oak Hollow Rd., Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$271,248. Ms. Holtz and Mr. Averett purchased the property in 2006 for \$271,000. Per county record, the property is a 2.04 acre tract improved with a 1979 square foot residence. The appellants feel the valuation is excessive when compared to properties that have sold or are listed for sales in the immediate area. Ms. Holtz also informed the Board that there are only two bathrooms, rather than three as recorded by the county. The appellants also pointed out that the parcel has three encumbrances, a stream buffer, a land use buffer, and a drainage easement. Ms. Holtz also pointed out a discrepancy between the square footage. The county record has 1979 square feet and actual measurements show 1900. Ms. Holtz and Mr. Averett believe the market value is between \$195,000 and \$220,000.

During deliberations the Board considered all information presented by the appellant. Sales of comparable properties were considered. Barbara Levine made a motion to correct the county record by change the baths from 3/7 to 2/3, changing the infrastructure designation from A1 to G1, and redrawing the building sketch to correct the square footage. The measurement on the front wall should be changed from 40 to 39, and the depth measurement on building sections G and E should be changed to 14. Margaret Brown seconded the motion and the motion carried.

Ayes: 2
Noes: 0

Family Investment & Real Estate Co. Et al **775131**

The appellant chose not to appear before the Board to appeal the value of a 5.35 acre unimproved parcel whose legal description is W/S Kerley Rd. P104/6, Orange County, 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 \$75,973.

During deliberations the Board considered all information presented by the appellant. Sales of comparable properties were considered. Barbara Levine made a motion that no change be made to the valuation. Margaret Brown seconded the motion and the motion carried.

Ayes: 2
Noes: 0

Atwater Farms, Inc. **771975**

Mr. Raymond Atwater appeared before the Board to appeal the value of his property located at 1306 Hatch Rd., Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$47,643. The appellant is aware the that the valuation was lowered from \$86,623 to \$47,643 during the informal appeal process, but wishes to pursue further reduction in the valuation. Per Mr. Atwater, the property is in a watershed development area for Carrboro. The lot is zoned for office but you must have a bathroom in order to construct an office improvement, and the lot does not perk. Mr. Atwater compared his valuation to neighboring tracts and feels his valuation is excessive, especially when compared to Tract 714237, which has a valuation of \$33,644. Mr. Atwater requested that the Board take into consideration the limited use of his lot and lower his valuation.

During deliberations the Board considered all information presented by the appellant. Valuations of the surrounding tracts as well as sales of comparable properties were considered. Margaret Brown made a motion to change the land adjustment from A-45 to A-80 for no perk. Barbara Levine seconded the motion and the motion carried.

Ayes: 2
Noes: 0

Charles Mosher, Jr. **747310**

Mr. Charles Mosher, Jr. appeared before the Board to appeal the value of his property located at 1123 Blackwood Mountain Rd., Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$365,294. Per county records, the property is a 45040 square foot lot improved with a 2920 square foot residence. Documentation include an appraisal dated February 2008 with an estimated market value of \$340,000. The appellant feels his valuation is excessive when compared to properties that have sold in the immediate area. Per the appraisal, the actual square footage of the home is 2322.

During deliberations the Board considered all information presented by the appellant. The appraisal and sales of comparable properties were considered. Barbara Levine made a motion to change the square footage of building section A to 774 SF and delete building sections C & D. Margaret Brown seconded the motion and the motion carried.

Ayes: 2
Noes: 0

Donald Efland **300401**

Mr. Donald Efland appeared before the Board to appeal the value of his property whose legal description is E/S Oak St., Orange County, NC. The current tax value assigned to the property by Orange County is \$48,902. This property is a wooded tract and is part of the Orange County Land Use Program. The property is a 4.74 acre unimproved tract of land. According to Mr. Efland, there are several small run down mobile homes near his property and he feels the 52% increase in valuation is excessive.

During deliberations the Board considered all information presented by the appellant. Sales of comparable properties were considered. Barbara Levine made a motion that no change be made to the value. Margaret Brown seconded the motion and the motion carried.

Ayes: 2
Noes: 0

Donald Efland **351161**

Mr. Donald Efland appeared before the Board to appeal the value of his property whose legal description is #C John L. Efland & Jr. P73/5, Orange County, NC. The current tax value assigned to the property by Orange County is \$120,745. This property is pasture land and is part of the Orange County Land Use Program. The property is a 15.5 acre unimproved tract of land. According to Mr. Efland, he feels the valuation of this property is excessive due to the fact that the property is crossed by a power line and is located in the flood plain with very poor soil.

During deliberations the Board considered all information presented by the appellant. Sales of comparable properties were considered. Barbara Levine made a motion that a land adjustment of A-35 be added. Margaret Brown seconded the motion and the motion carried.

Ayes: 2
Noes: 0

Donald Efland **351162**

Mr. Donald Efland appeared before the Board appeal the value of his property whose legal description is #B John L. Efland & Jr. P73/5, Orange County, NC. The current tax value assigned to the property by Orange County is \$310,001. This property is pasture land and is part of the Orange County Land Use Program. The property is a 44.4 acre unimproved tract of land. According to Mr. Efland, he feels the valuation of this property is excessive due to the fact that the property is landlocked and a small portion is in the flood plain. There is a small amount of frontage to Brookhollow Road, but it is not wide enough for a road.

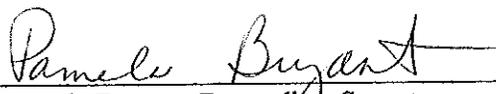
During deliberations the Board considered all information presented by the appellant. Sales of comparable properties were considered. Barbara Levine made a motion that no change be made to the value. Margaret Brown seconded the motion and the motion carried.

Ayes: 2
Noes: 0

Having heard all the appeals scheduled on this date, Barbara Levine made a motion to adjourn this meeting. Margaret Brown seconded the motion and the meeting was adjourned at 5:25 pm.



Barbara Levine, Chair



Pamela Bryant, Recording Secretary