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**MINUTES**  
**Board of Equalization and Review**  
**September 23, 2009**

Board Members Present: Reg Morgan, Chair  
Barbara Levine  
Margaret Brown

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

Mr. Morgan called the meeting to order at 2:15 p.m. on Wednesday, September 23, 2009.

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**Nickie Turner**                      **632463**

Ms. Nickie Turner appeared before the Board to appeal the value of her property located at 2800 White Cross Rd., Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$106,708. The property is a 2.003 acre parcel improved with a 1323 square foot doublewide mobile home. Per Ms. Turner, the doublewide is on the axle and is not on a permanent foundation, needs new vinyl siding and a new roof. An addition to the bedroom is not livable due to the ceiling collapsing. Ms. Turner believes the value should be \$76,000 for the land and the mobile home.

During deliberations the Board considered all information presented by the appellant. Reg Morgan made a motion to send a staff appraiser to do a field review to determine if the mobile home fits the description of personal property or real property. The staff should make a recommendation to the Board for final deliberation. Barbara Levine seconded the motion and the motion carried.

Ayes: 3  
Noes: 0

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**Khalil Moussa**                      **769573**

Mr. Khalil Moussa appeared before the Board to appeal the value of his property located at 110 Cross Creek Dr., Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$982,723. The appellant is aware that his valuation increased from \$901,033 to \$982,723 since January 1, 2009 due to a recent renovation of the attic area. Mr. Moussa purchased the property in 2007 for \$900,000. Per county records, the property is a .36 acre lot improved with a 4077 square foot residence. Documentation included an appraisal dated April 2009. Mr. Moussa compared his homes valuation with homes in the neighborhood that have sold or are currently listed for sale.

During deliberations the Board considered all information presented by the appellant. Barbara Levine made a motion to change building Section E from 12 story height to 15 story height and change building section D from 510 square feet to 335 square feet. The motion also included changing the baths from 3.5/8 to 4.5/11 as well as changing the grade from A+65 to A+50. Reg Morgan seconded the motion and the motion carried.

Ayes: 3  
Noes: 0

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**Margaret Sachs**                      **709211**

Ms. Margaret Sachs appeared before the Board to appeal the value of her property located at 1708 Curtis Rd., Mebane, NC. The current tax value assigned to the property by Orange County is \$420,090. Ms. Sachs purchased the property in 1993 for \$192,000. Documentation included an appraisal dated September 2009. The appellant feels her valuation is excessive and should have a tax value of \$390,000.

During deliberations the Board considered all information presented by the appellant. Reg Morgan made a motion to change the grade from A+45 to A+35. Margaret Brown seconded the motion and the motion carried.

Ayes: 3  
Noes: 0

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**Thurman Hilliard**                      **666794 & 666795**

Mr. Thurman Hilliard appeared before the Board to appeal the value of two unimproved parcels of land that front Orange Grove Road, whose legal descriptions are #2 and #3 Stonehaven P90/142. Lot #2 or Tract 666794 is 10 acres in size and the current tax value assigned to the property by Orange County is \$80,106. Lot #3 or Tract 666795 is 10 acres in size and the current tax value assigned to the property by Orange County is \$113,484. Mr. Hilliard purchased both lots in February 2004 and paid \$147,000 for both lots in one transaction. A power line easement crosses both properties. Tract 666795 is on the side of a hill and has rock croppings and the appellant feels these factors decrease the value of the tract. Mr. Hilliard believes the value of Lot #2 should be \$91,000 and the value of Lot #3 should be \$76,000.

During deliberations the Board considered all information presented by the appellant. Margaret Brown made a motion to change the land adjustment on Tract 666794 from A-40 to A-22 and to change the land adjustment on Tract 666795 from A-15 to A-30. Reg Morgan seconded the motion and the motion carried.

Ayes: 3  
Noes: 0

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**Thurman Hilliard**                      **666792**

Mr. Thurman Hilliard appeared before the Board to appeal the value of his primary residence located at 2221 David Rd., Hillsborough, NC. The current tax value assigned to the property by Orange County is \$286,318. Mr. Hilliard purchased the property in 2003 for \$218,000. Per county records, the property is an 11.97 acre parcel improved with a 1936 square foot residence. Documentation included an appraisal dated December 2003 for \$220,000. Per Mr. Hilliard, at the time he purchased the property it was a duplex built in 1995. After purchase, the appellant converted the duplex into a single family dwelling and added a den and garage. He contends that, because it was built as a duplex, the floor plan is not functional and the house has a stucco covered, concrete block foundation that is not as appealing as a brick foundation.

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 value. Barbara Levine seconded the motion and the motion carried.

Ayes: 3  
Noes: 0

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**Renee Flam**                              **728980**

Ms. Renee Flam appeared before the Board to appeal the value of her property located at 106 Rock Spring Ct., Carrboro, NC. The current tax value assigned to the property by Orange County is \$244,668. Ms. Flam purchased the property in 2002 for \$179,000. Documentation included a copy of the plat and survey that show that the property is encumbered on three sides by an OWASA easement. Per the appellant, no additions can be made to the house due to the easement and setbacks, and she feels this is a detriment to her property and decreases the market value.

During deliberations the Board considered all information presented by the appellant. Sales of comparable properties were considered. Reg Morgan made a motion to add a land adjustment of A-11 to the land due to the easements. Barbara Levine seconded the motion and the motion carried.

Ayes: 3  
Noes: 0

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**Chris Richards**                      **709915**

Mr. Chris Richards appeared before the Board to appeal the value of his property located at 802 Churchill Dr., Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$440,404. Mr. Richards purchased the property in 2007 for \$435,000. Documentation included an appraisal with an estimated value of \$414,000. Mr. Richards feels his valuation is excessive when compared to the valuations of neighboring properties and to properties that have been listed for sale in recent months. Per the appellant, he has been trying to refinance his home, but has not been able to do so because it will not appraise for what he paid for it.

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

Ayes: 3  
Noes: 0

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**Craig McNeal**                      **238861**

Mr. Craig McNeal appeared before the Board to appeal the value of his property located at 2223 Schley Rd., Hurdle Mills, NC. The current tax value assigned to the property by Orange County is \$455,097. Mr. McNeal did not wish to contest the valuation of his real estate, but informed the Board that Buildings #6 & 7 on his property tax card do not belong to him, but belong to neighboring tract.

During deliberations the Board considered all information presented by the appellant. Reg Morgan made a motion to send a staff appraiser to do a field review and make appropriate changes as needed. This property will not need to come before the Board for further review. Barbara Levine seconded the motion and the motion carried.

Ayes: 3  
Noes: 0

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**Charles Shore**                      **237923**

Mr. Charles Shore chose not to appear before the Board to appeal the value of his property located at 4211 Beech Creek Tr., Efland, NC. Instead, the owner requested the information supplied to serve as his appeal basis. The current tax value assigned to the property by Orange County is \$416,344. According to county records, the property is a 10.21 acre tract of land improved with a 2523 square foot residence.

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 in the valuation. Reg Morgan seconded the motion and the motion carried.

Ayes: 3  
Noes: 0

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**Harold Snyder**                      **753372**

Mr. Harold Snyder chose not to appear before the Board to appeal the value of his cluster home in Lake Hogan Farm located at 125 S. Field Cr., Chapel Hill, NC. Instead, the owner requested the information supplied to serve as his appeal basis. The current tax value assigned to the property by Orange County is \$376,325. According to county records, the property is a .14 acre lot improved with a 3123 square foot residence. Mr. Snyder purchased the property in 2001 for \$320,000. Documentation included a letter from a local realtor giving a median lowest sales price of \$323,000 for similar properties in Lake Hogan Farm. Mr. Snyder believes his valuation is excessive and believes the realtor's suggested value of \$323,000± to be more in line with the current market value.

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

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**Dennis Lee**                      **500483**  
**James Webster**                **302301**

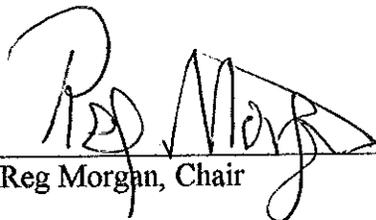
The appellants listed above failed to appear before the Board. Since the appellants presented no evidence, Reg Morgan made a motion that no change be made to the value at this time. Should the property owner request to reschedule, prior to Board adjournment, the case can be reconsidered at that time. Margaret Brown seconded the motion and the motion carried.

Ayes: 3  
Noes: 0

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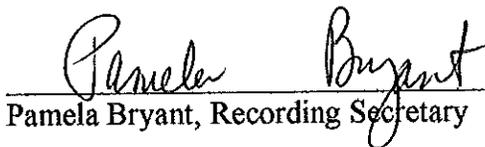
Having heard all the appeals scheduled on this date, Barbara Levine made a motion to adjourn this meeting. Margaret Brown seconded the motion and the meeting was adjourned at 4:30 pm.

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Reg Morgan, Chair



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Pamela Bryant, Recording Secretary