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MINUTES
Board of Equalization and Review
September 30, 2009

Board Members Present: Reg Morgan, Chair
Jerry Kruter
Barbara Levine

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 30, 2009.

Constance Cleary **714910**

Ms. Constance Cleary appeared before the Board to appeal the value of her property located at 302 Blueridge Rd., Carrboro, NC. The current tax value assigned to the property by Orange County is \$265,378. Ms. Cleary purchased the property in 2004 for \$179,500. Ms. Cleary feels her valuation is excessive when compared to the valuations of neighboring properties.

During deliberations the Board considered all information presented by the appellant. Valuations of homes in the neighborhood as well as sales of comparable properties were considered. Reg Morgan made a motion to send a staff appraiser to complete a field review of the property, with particular attention to the square footage and grade. Staff should make changes based on findings. This property will not need to come before the Board for further deliberation. Barbara Levine seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Wilbur & Nancy Lewis **730982**

Mr. and Mrs. Lewis appeared before the Board to appeal the value of their property located at 709 Pinehurst Dr., Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$1,048,865. Documentation included a market analysis completed by a local realtor. Per the appellants, at least one-third of the square footage of their home is not of the high quality finish as most homes in The Oaks Community. According to Mr. Lewis, the roof was replaced in 2009 and a new heating system was installed in 2007, but no remodeling or updating to the interior has occurred since the house was built in 1990. The appellants confirmed that there is a screened sunporch with

tile flooring, Formica countertops as well as tile and linoleum flooring. The appellants believe their valuation is excessive because their home is not as high quality as other homes in the Oaks.

During deliberations the Board considered all information presented by the appellant. Valuations of homes in the neighborhood as well as sales of comparable properties were considered. Reg Morgan made a motion to send a staff appraiser to complete a field review of the property, with particular attention being given to the interior to determine the grade. After the field review is complete, information should be brought back to the Board for further deliberation. Jerry Kruter seconded the motion and the motion carried.

Ayes: 3

Noes: 0

James & Jacqueline Anderson **736607**

Mr. and Mrs. Anderson appeared before the Board to appeal the value of their property located at 1209 Phils Ridge Rd., Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$482,536. According to Orange County records, the property is 5.27 acres improved with a 3460 square foot residence. Documentation included an appraisal form 2005. Per the appellants, their property is encumbered by a Piedmont Electric easement and is located in the University Lake Critical Area, both of which restrict development. Per Mr. Anderson, there have been no improvements to the home since it was built in 1992. Based on the reasons listed above the appellants feel their valuation is excessive.

During deliberations the Board considered all information presented by the appellant. The appraisal as well as sales of comparable properties were considered. Reg Morgan made a motion to change the square footage of building section H from 460 to 260 based on the sketch provided in the appraisal. Barbara Levine seconded the motion and the motion carried.

Ayes: 3

Noes: 0

Gehan & Dileeni Corea **746932**

Mr. and Mrs. Corea appeared before the Board to appeal the value of their property located at 121 Woodshire Lane, Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$370,188. The appellants purchased the property in 1994 for \$176,000. The property is a 12441 square foot lot improved with a 2384 square foot residence. Documentation included an MLS listing sheet for 119 Woodshire Ln., which is listed on the open market for \$449,900. This house and several other homes in this neighborhood have finished attics whereas the appellant's home does not. Mr. and Mrs. Corea feel their home's valuation is excessive when compared on a per square foot basis with homes where the attic is finished. The appellants also feel that several factors,

which are specific to their home, such as one neighbor's multiple satellite dishes and another neighbor's chain link fence, devalues their home.

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

Donald Willhoit **726050**

Mr. Donald Willhoit appeared before the Board to appeal the value of his townhouse property located at 130 S. Estes Dr., Unit #11 in Building U, Camelot Village, Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$54,395. Mr. Willhoit is requesting reduction in the valuation for his upstairs townhouse unit. During the informal appeal period, the valuations of the 76 ground level units were adjusted downward due to flooding issues. The upstairs units were not adjusted at that time. Mr. Willhoit feels the valuation of his upstairs unit is excessive and requested that the Board consider adjusting this unit also.

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

Ruby Merritt Trustee et al & Virginia M. Grantham **703900**

Ms. Virginia Grantham and Ms. Clarice Page appeared before the Board to appeal the value of their mother's property at 1010 S. Columbia St., Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$658,060. Per Orange County records, the property is a 1.50 acre parcel improved with a 1086 square foot residence. The appellants presented documentation regarding the condemnation of a portion of the property by The Department of Transportation to widen and straighten S. Columbia St. Because the condemnation occurred after January 1, 2009, the Board took no action on this matter. Orange County staff will change the valuation for 2010 based on documentation presented. Reg Morgan made the motion to take no 2009 action and Jerry Kruter seconded. The motion carried.

Zachariah Adelman **701722**

Mr. Zachariah Adelman appeared before the Board to appeal the value of his property located at 817 Powell St., Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$249,579. Documentation included an appraisal completed April 2009. Mr. Adelman informed the Board that there is a new addition but the addition was only 90% complete on January 1, 2009. Per the appellant, cost for the addition was approximately \$60,000, including the roof and screened porch and decking. Mr. Adelman feels his valuation is excessive based on the private appraisal report and on the fact that the addition was only 90% complete on January 1, 2009.

During deliberations the Board considered all information presented by the appellant. The appraisal and sales of comparable properties were considered. Reg Morgan made a motion to change the completion to 90% complete on Building Section E for 2009. Barbara Levine seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Anthony & Lisa Stillwell **711301**

Mr. and Mrs. Stillwell appeared before the Board to appeal the value of their property located at 1231 Watson Rd., Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$334,931. According to Orange County records, the property is a 6.90 acre tract of land improved with a 2416 square foot residence. The appellants informed the Board that the home is a modular home and that the county record shows an 8x10 deck that does not exist. Mr. and Mrs. Stillwell believe their valuation is excessive when compared to the valuations of neighboring properties.

During deliberations the Board considered all information presented by the appellant. Sales of comparable properties were considered. Reg Morgan made a motion to remove building section C and add a notation to the county record that the home is a modular home. Barbara Levine seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Xiaojun Wang **720275**

Mr. Xiaojun Wang appeared before the Board to appeal the value of his property located at 9 Lark Cr., Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$263,145. Mr. Wang purchased the property in 2001 for \$179,000. Documentation included a market analysis. Per Mr. Wang, the foundation is not level and this has caused interior cracking of the drywall. Photographs showing cracks in drywall were included with the documentation. According to the appellant it would cost

approximately \$8,000 to correct the foundation problem and approximately \$4,000 to replace old non-functioning windows.

During deliberations the Board considered all information presented by the appellant. Sales of comparable properties were considered. Jerry Kruter made a motion to change the physical depreciation to the home from 20% to 30%. Barbara Levine seconded the motion and the motion carried.

Ayes: 3

Noes: 0

John Bosch, Jr. **753873**

Mr. Bosch appeared before the Board to appeal the value of his 11.31-acre, unimproved parcel of land, whose legal description is #4 Rev 3 Clem Johnson, Orange County, NC. The current tax value assigned to the property by Orange County is \$100,433. Per Mr. Bosch, only about one-half to one acre of the tract is buildable, there is only one-perk site on the 11.31 acres, and there is standing water on the site much of the year. According to the appellant, the valuation of a neighboring tract to the west (Tract 715171) is 30% lower than his valuation. Mr. Bosch asked the Board to consider reducing his valuation by 50% to 60% to adjust for clay and the fact there is only one perk site on the property.

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. Reg Morgan seconded the motion and the motion carried.

Ayes: 3

Noes: 0

Jose F. Magalhaes **764121**

Mr. Jose Magalhaes appeared before the Board to appeal the value of his property located at 214 Faison Rd., Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$893,963. Mr. Magalhaes purchased the property in 2004 for \$870,500. Per Orange County records, the property is a 16,862 square foot lot improved with a 4202 square foot residence. According to Mr. Magalhaes, houses in his neighborhood are being reduced and not selling. Per the appellant, there is a 15 foot storm water easement on the property. Mr. Magalhaes compared his valuation to other properties valuations in his neighborhood and feels his value should not exceed \$780,000. The owner reported approximately 4200 square feet, while the MLS reports 4376. According to Mr. Magalhaes, there is an unfinished basement and a finished third floor.

During deliberations the Board considered all information presented by the appellant. Sales of comparable properties were considered as well as the corner location. Jerry Kruter made a motion that no change be made to the valuation. Reg Morgan seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Chu Wu and Zeu-LanWang **751788**

Mr. Wang appeared before the Board to appeal the value of his property located at 305 Silver Creek Tr., Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$799,300. Mr. Wang purchased the property in 2000 for \$535,000. According to Orange County records the property is a 21596 square foot lot improved with a 4850 square foot residence. The owner reported a square footage of 4387, including a finished basement. A floor plan sketch from the appraisal completed in 2000 was included in the documentation. The appellant reported that his lot is above the road and not as good as other lots in the neighborhood. Mr. Wang feels the valuation placed on his home is excessive when compared to the valuations of other homes in his neighborhood. The appellant also feels his valuation is excessive when compared to homes that have sold or are currently listed for sale in his immediate area. Documentation included several MLS listing sheets.

During deliberations the Board considered all information presented by the appellant. Valuations of homes in the neighborhood as well as sales of comparable properties were considered. Jerry Kruter made a motion to send a staff appraiser to complete a field review of the property to review and re-measure the house and make appropriate changes based on findings. 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

Lloyd & Susan Trimmer **740058**

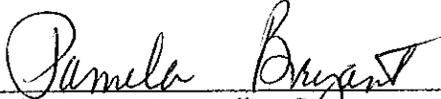
The appellant listed above failed to appear before the Board. Since the appellant presented no evidence, Reg Morgan made a motion that no change be made to the value at this time. Should the property owners request to reschedule, prior to Board adjournment, the case can be reconsidered at that time.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

Ayes: 3
Noes: 0

Having heard all the appeals scheduled on this date, Reg Morgan made a motion to adjourn this meeting. Barbara Levine seconded the motion and the meeting was adjourned at 5:30 pm.



Reg Morgan, Chair



Pamela Bryant, Recording Secretary