

Board of Equalization and Review
September 3, 2009

Board Members Present: Jane Sparks, Chair
Reg Morgan
Jerry Kruter

Staff Members Present: John Smith, Assessor
Judy Ryan
Steve Hensley

Ms. Sparks brought the meeting to order at 2:08pm

Robert Murphy Tract 773878

The Board of Equalization and Review had previously heard and rendered a decision on the appeal of Robert Murphy. Deborah Tobias-Murphy requested that the board reconsider the decision previously made.

The Board denied any further appeal stating that additional appeals must be handled by the NC Property Tax Commission.

Ayes: 3
Noes: 0

Jimmy Travis Tract 264309

Mr. Travis appeared with Scott Dorsett as his representative. Mr. Dorsett stated that the value is too high. Mr. Dorsett believes that the property could be listed for \$290,000 and may conclude with \$5,000 to \$7,000 under the asking price. This land has been in the family for many years and Mr. Travis was the general contractor for the construction of this home around 2002 employing several contractors. Mr. Dorsett compared the subject property to those on Birdsong Lane, in Beckett's Ridge and Walker Trace.

The Board reviewed all the information presented and other sales data made available by the county. Ms. Sparks made a motion to reduce the grade of the structure to B+10. Mr. Kruter seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Johnny Carter Jr. Tract 503081

Mr. Carter purchased the property, a 5.32acre tract in 2006 for \$140,000. He stated that a property in his area is being taxed at \$4,000 per acre and questioned why his property was valued at a much higher rate. The comparable property was a 135acre tract. Mr. Smith explained that the rate per unit-of-measure decreases with larger sized tracts. Mr. Carter also stated that the property does not percolate and that the lower part of the property remains wet. Additionally, the rear of the property drops off 5-6 feet. Mr. Ray Jordan, OC appraiser, visited the property and made recommendations of some changes based on his inspection.

The Board considered the issues presented and reviewed all area sales. They also reviewed the inspection notes by Mr. Jordan. Mr. Morgan made a motion to accept the recommendations to increase the physical deterioration of the property to 46% and to remove the lean-to on the property valued at \$200. No other changes were deemed necessary. The motion was seconded by Mr. Kruter and the motion carried.

Ayes: 3

Noes: 0

Myra Gwin-Summers Tract 775048, 775049, 775050, 651606, 775047

Mr. & Ms. Summers greeted the board and stated that they had rented the subject property at 301 Davis Rd for 12 years prior to their purchase. The property is approximately 3 acres improved with their home. They later purchased several of the adjoining tracts giving them a combined total area of 12.84 acres. In describing their home they stated that there was no storage area above the detached garage, no fireplace, no central air or heat, the basement was unfinished and the 2nd floor was only used as storage.

The Board reviewed all data submitted and considered comparable sales in the area. Ms. Sparks made a motion to correct the county data including removing the fireplace, change the number of rooms to 4, remove the storage area over the garage and apply an economic adjustment of 15% to the structure. Mr. Morgan seconded the motion and the motion carried.

Ayes: 3

Noes: 0

Keith Muir Tract 740774

Mr. Muir presented the Board with a spreadsheet that indicated that the market was similar to that of 2004. He argued that the values should be adjusted downward to reflect no change in the market. Ms. Sparks verified the data on the property record card with the owner.

The Board reviewed the data submitted by the appellant and sales presented by the county. Mr. Kruter motioned to uphold the county value. Mr. Morgan seconded the motion and the motion carried.

Ayes: 3

Noes: 0

John Ford

Tract 751055, 709265, 716347

Mr. & Ms. Ford appeared to appeal the valuation of their property. Ms. Ford stated that the property was poorly constructed. Among the problems with the property were the lack of insulation and that no updates had been made to the property since it's construction. Ms. Sparks verified the data on the property record card with the owner.

Mr. Morgan recommended that the county visit the property and do a full review. Ms. Sparks seconded the motion and the motion carried. Mr. Morgan added that the changes need not be brought back to the board for consideration after the field review

Ayes: 3

Noes: 0

Michael Gering

Tract 400798

Mr. Gering and Ms. Ferree appeared before the Board to address the valuation of their property. The subject property is directly across from the historical Colonial Inn in Hillsborough. Mr. Gering presented a spreadsheet identifying his neighboring properties. The appellants also presented photos of the Colonial Inn in its run-down condition. The owners feel that their property increased in valuation at a larger percentage than their neighbors.

The Board reviewed the information supplied and reviewed the neighborhood sales. Ms. Sparks made a motion to change the foundation to "M" on the main area of the house and remove the basement area. Mr. Morgan seconded the motion and the motion carried.

Ayes: 3

Noes: 0

Having heard all the appeals for the day, the Board adjourned at 4:20pm

Respectfully submitted by
Judy Ryan


Jane Sparks, Chair