

**MINUTES**  
**Board of Equalization and Review**  
**September 8, 2009**

Board Members Present: Jane Sparks, Chair  
Barbara Levine

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

Ms. Sparks called the meeting to order at 2:10 p.m. on Tuesday, September 8, 2009.

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**Jackie Elmore**                      **224786**

Ms. Jackie Elmore chose not to appear before the Board to appeal the value of her property located at 7402 NC 49 N, Mebane, NC, and asked that her documentation serve as her appeal. The current tax value assigned to the property by Orange County is \$197,192. The property is a 1.69 acre parcel of land improved with a 1680 square foot residence. Documentation included photographs of the subject property. Per the appellant, there is no road frontage to the property.

During deliberations the Board considered all information presented by the appellant. Sales of comparable properties were considered. Jane Sparks made a motion to change the grade on the garage from B+00 to C+00. Barbara Levine seconded the motion and the motion carried.

Ayes: 2  
Noes: 0

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**Jay Jarmakani**                      **200089**

Mr. Jay Jarmakani chose not to appear before the Board to appeal the value of his property located at 1422 Hawkins Rd., Hurdle Mills, NC and asked that his documentation serve as his appeal. The current tax value assigned to the property by Orange County is \$673,476. The property is a 128.17 acre tract of land improved with two dwellings, one with 1632 square feet and one with 1344 square feet. The owner felt his valuation was excessive.

All information supplied was reviewed. Barbara Levine made a motion that no change be made. Jane Sparks seconded the motion and the motion carried.

Ayes: 2  
Noes: 0

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**William Pearson                      401528, 401785, 401784**

Mr. William Pearson chose not to appear before the Board to appeal the value of three properties in Hillsborough, NC. The properties are listed below with their tax valuations.

Address	Tract #	Orange County Tax Valuation
109 Allen Ruffin Ave., Hillsborough, NC	401528	\$127,219
113 Allen Ruffin Ave., Hillsborough, NC	401784	\$51,425
805 W. King St., Hillsborough, NC	401785	\$41,140

Mr. Pearson asked that the county send a staff appraiser to do a site visit of the property located at 109 Allen Ruffin Avenue. Both 113 Allen Ruffin Avenue and 805 W. King Street are unimproved lots. Mr. Pearson provided no supporting documentation for 113 Allen Ruffin Avenue and 805 W. King Street, Hillsborough, indicating only that he felt the values are excessive.

Barbara Levine made a motion that no change be made on the valuations for 113 Allen Ruffin Avenue and 805 W. King Street. The motion included a directive to send a staff appraiser to 109 Allen Ruffin Avenue to complete a field review and to make appropriate adjustments. The motion also instructed that this appeal did not need to return to the Board. Jane Sparks seconded the motion and the motion carried.

Ayes: 2  
Noes: 0

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**Marvin & Joyce Riley                      401153**

Mr. and Mrs. Riley chose not to appear before the Board to appeal the valuation of their property located at 738 Dimmocks Mill Rd., Hillsborough, NC and asked that the documentation serve as their appeal. The current tax value assigned to the property by Orange County is \$90,580. Documentation included an appraisal completed April 2009.

During deliberations the Board considered all information presented by the appellant. The appraisal and sales of comparable properties were considered. Jane Sparks made a motion to add 5% economic depreciation for the low ceiling and change the physical depreciation from 33% to 38%. Barbara Levine seconded the motion and the motion carried.

Ayes: 2  
Noes: 0

**Mohammed Shaghghi      731221**

Mr. Mohammed Shaghghi chose not to appear before the Board to appeal the valuation of his property located at 130 Marcus Rd., Chapel Hill, NC and asked that the documentation serve as his appeal. The current tax value assigned to the property by Orange County is \$108,954. The property is an unimproved one acre parcel of land. Documentation included a soil evaluation completed by the Orange County Health Department which states that the property is unsuitable for installation of a septic system and therefore, cannot be improved with a dwelling.

During deliberations the Board considered all information presented by the appellant. Jane Sparks made a motion to add a land adjustment of A-60 due to the fact the land cannot be improved. Barbara Levine seconded the motion and the motion carried.

Ayes: 2  
Noes: 0

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**Joseph & Monica Kalo      725166**

Mr. and Mrs. Kalo chose not to appear before the Board to appeal the valuation of their property located at 124 S. Boundary St., Chapel Hill, NC and asked that the documentation serve as their appeal. The current tax value assigned to the property by Orange County is \$1,015,930. Documentation included an appraisal dated February 2009.

During deliberations the Board considered all information presented by the appellant. The appraisal and sales of comparable properties were considered. Jane Sparks made a motion to remove the basement area from building sec A and change the land adjustment from A-10 to A-20. Barbara Levine seconded the motion and the motion carried.

Ayes: 2  
Noes: 0

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**A. N. Prewitt Heirs      703990**

The appellants chose not to appear before the Board to appeal the valuation of their property located at 102 Noble St., Chapel Hill, NC and asked that the documentation serve as their appeal. The current tax value assigned to the property by Orange County is \$420,723. The appellants believe the value is excessive and provided comparable sales from the area.

During deliberations the Board considered all information presented by the appellant. Sales of comparable properties were also considered. Barbara Levine made a motion to send a staff appraiser to do a field review of the property and make appropriate changes based on findings. This property will not need to come before the Board for further review. Jane Sparks seconded the motion and the motion carried..

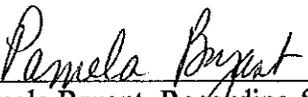
Ayes: 2  
Noes: 0

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Having heard all the appeals scheduled on this date, Jane Sparks made a motion to adjourn this meeting. Barbara Levine seconded the motion and the meeting was adjourned at 3:30 pm.

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Jane Sparks, Chair

  
Pamela Bryant, Recording Secretary