

MINUTES
Board of Equalization and Review
September 9, 2009

Board Members Present: Jane Sparks, Chair
Barbara Levine
Margaret Brown

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

Ms. Sparks called the meeting to order at 2:10 p.m. on Wednesday, September 9, 2009.

Christopher & Kimberly Engen Family Trust **703087**

Mr. and Mrs. Engen chose not to appear before the Board to appeal the value of their property located at 325 McDade St., Chapel Hill, NC, and asked that their documentation serve as her appeal. The current tax value assigned to the property by Orange County is \$424,995. The appellants purchased the property in 2007 for \$383,000. According to County records, the property is a 6936 square foot lot improved with a 2009 square foot residence. Documentation included a comparison between the subject's valuation and properties that have sold in the immediate area.

During deliberations the Board considered all information presented by the appellant. Sales of comparable properties were considered, and the Board looked closely at the comparable sales noted by the owner. Jane Sparks made a motion to correct the county record by changing the plumbing fixtures from 3/69 to 3/6. Barbara Levine seconded the motion and the motion carried.

Ayes: 3
Noes: 0

James Spencer III **704650**

Mr. James Spencer chose not to appear before the Board to appeal the value of the property located at 125 Mallette St., Chapel Hill, NC, and asked that documentation serve as his appeal. The current tax value assigned to the property by Orange County is \$280,994. The appellants purchased the property in 2007 for \$232,000. Documentation included an appraisal completed March 2009.

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 depreciation from 29% to 35%. Jane Sparks seconded the motion and the motion carried.

Ayes: 3
Noes: 0

John & Joan Wrede **772716**

Mr. and Mrs. John Wrede chose not to appear before the Board to appeal the value of their property located at 105 Founders Ridge Dr., Chapel Hill, NC, and asked that their documentation serve as the appeal. The current tax value assigned to the property by Orange County is \$1,233,765. The appellants purchased the property in 2007 for \$1,285,000. According to County records, the property is a 0.426 acre lot improved with a 5353 square foot residence. Documentation included a recent market analysis.

During deliberations the Board considered all information presented by the appellant. The market analysis and sales of comparable properties were considered. Barbara Levine made a motion that no change be made to the valuation. Jane Sparks seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Heng Chu & Ming Ju Huang **756616**

The appellants chose not to appear before the Board to appeal the value of their property located at 101 Black Tie Ln., Chapel Hill, NC, and asked that the documentation serve as their appeal. The current tax value assigned to the property by Orange County is \$459,546. The appellants purchased the property in 2003 for \$359,000. According to County records, the property is a 0.21 acre lot improved with a 3189 square foot residence. Documentation included several MLS listing sheets and graphs comparing the subject's valuation with properties that have sold in the 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. Jane Sparks seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Judith Dearlove **646711**

Ms. Judith Dearlove appeared before the Board to appeal the value of her property located in Efland, NC. The current tax value assigned to the property by Orange County is \$170,549. Ms. Dearlove purchased the property in 1993 for \$75,000. According to County records, the property is an unimproved 3.07 acre tract of land. Per the appellant, the site only has one perk site and Ms. Dearlove feels the valuation is excessive when compared to other properties that have sold. Documentation included information on properties that have sold in the immediate area.

During deliberations the Board considered all information presented by the appellant. Sales of comparable properties were considered. Barbara Levine made a motion to change the land adjustment from A-17 to A-40 for limited view and one perk site. Margaret Brown seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Alan McSurely **748492**

Mr. Alan McSurely appeared before the Board to appeal the value of his property known as 415 Patterson Pl., Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$478,958. According to County records, the property is a 30,831 square foot lot improved with a 1476 square foot residence. Documentation included MLS listing sheets on properties that have sold in the immediate area. Per Mr. McSurely, during recent months the University of North Carolina has been involved in the construction of a new tunnel that leads to the university's power plant. The construction has taken place directly behind Mr. McSurely's home. Due to the noise and nuisance of the construction, the University has supplied the appellants with temporary housing. Per Mr. McSurely, the University will compensate them for any damage to their home that may have been caused by the construction.

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 valuation of the property. Barbara Levine seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Alan McSurely 700351

Mr. Alan McSurely appeared before the Board to appeal the value of his property known as 413 Patterson Pl., Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$312,461. This house is a rental house with two units. Documentation included MLS listing sheets on properties that have sold in the immediate area. Per Mr. McSurely, during recent months the University of North Carolina has been involved in the construction of a new tunnel that leads to the university's power plant. The construction has taken place directly behind Mr. McSurely's home, which is next door to this rental unit. Due to the noise and nuisance of the construction, Ms. McSurely has had difficulty in renting this unit.

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

Ayes: 3
Noes: 0

Jane Gould 372400

Ms. Jane Gould appeared before the Board to appeal the value of her property located in the Ashbury Crossing Community at 110 Kestrel Ct., Mebane, NC. The current tax value assigned to the property by Orange County is \$207,793. According to County records, the property is a .12 acre site improved with a 1610 square foot residence. Ms. Gould feels her valuation is excessive due to the fact that the houses in this community are very similar in construction and square footage, yet there is a disparity between the valuations. Documentation included information on properties that have sold in the neighborhood.

During deliberations the Board considered all information presented by the appellant. Sales of comparable properties were considered. Barbara Levine made a motion to redraw the living area of the residence to combine buildings sections A, D, and E. Jane Sparks seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Thomas Martineau **706868**

Mr. Thomas Martineau appeared before the Board to appeal the value of his property located at 1201 Cypress Rd., Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$264,154. The appellant purchased the property while in foreclosure in 2008 for \$216,400. Documentation included MLS listing sheets of comparable properties that have sold. The appellant believes the valuation is excessive based on the sales price in 2008 and properties that have sold in the 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: 3

Noes: 0

Rocky Rosen **748028**

Mr. Rocky Rosen appeared before the Board to appeal the value of his property located at 1201 Cypress Rd., Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$418,798. The appellant purchased the property in 1994 for \$238,500. The property is a 12285 square foot lot improved with a 2982 square foot residence. Documentation included an appraisal dated September 2009.

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 that no change be made to the valuation. Margaret Brown seconded the motion and the motion carried.

Ayes: 3

Noes: 0

Kathy Thomas 301534

Appraisal

Ms. Kathy Thomas appeared before the Board to appeal the valuation of her property located at 818 E. Oak Street, Mebane, NC. The current tax value assigned to the property by Orange County is \$167,158. The property is a 9.4-acre tract of land improved with a 929 square foot residence. Documentation included a recent appraisal. Per Ms. Thomas, the house has two bedrooms, one bath and has a loft upstairs. The property is connected to city water due to contamination of the well by a nearby industry. The property uses a septic system.

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 send a staff appraiser to the property to do a field review. Appropriate changes should be made based upon findings. The property will not need to come before the Board again for final review. Barbara Levine seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Gaye VonCannon 271702

Ms. Gaye VonCannon appeared before the Board to appeal the valuation of her property located at 318 Triple Creek Dr., Hillsborough, Mebane, NC. The current tax value assigned to the property by Orange County is \$435,456. The property is a 4.16 acre tract of land improved with a 2830 square foot residence. Documentation included a market analysis dated March 2009. Ms. VonCannon feels the valuation is excessive based on the decline of the real estate market.

During deliberations the Board considered all information presented by the appellant. The CMA and sales of comparable properties were considered. Jane Sparks made a motion to send a staff appraiser to the property to do a field review. Findings should be presented to the Board for final review. Barbara Levine seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Gary Winzelberg 725081

Mr. Gary Winzelberg appeared before the Board to appeal the value of his property located at 112 Campbell Ln., Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$792,607. The appellant purchased the property in 2004 for \$650,000. The property is a .41 acre lot improved with a 3296 square foot residence. Documentation included information on comparable properties that have sold and an appraisal from the purchase in 2004. Mr. Winzelberg feel there is a discrepancy between his valuation and that of neighboring properties and feels his valuation should be \$708,000±.

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 from A+95 to A+80. Margaret Brown seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Tony Clark 656883

Mr. Tony Clark appeared before the Board to appeal the value of his property located at 1001 Ferguson Rd., Chapel Hill, NC. The current tax value assigned to the property by Orange County is \$237,534. The property is a 4 acre tract improved with a modular home of 2052 square feet. Documentation included an Appraisal Update and/or Completion Report. Also included was a cost sheet from Homes by Vanderbilt showing the actual cost Mr. Clark paid for the modular home in July 2008. Per Mr. Clark, a power line runs through his property.

During deliberations the Board considered all information presented by the appellant. The appraisal, modular cost sheet, and sales of comparable properties were considered. Jane Sparks made a motion to change the grade from C+15 to C+10. Margaret Brown seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Leslie Anne Biddinger

715601

Ms. Leslie Biddinger chose not to appear before the Board to appeal the value of an unimproved 1.06 acre parcel whose legal description is #48 Sec 2 Robin's Wood, Orange County, NC. The current tax value assigned to the property by Orange County is \$10,879. The property is a 1.06 acre unimproved tract which does not perk. Ms. Biddinger considers her valuation excessive due to the fact it does not perk.

During deliberations the Board considered all information presented by the appellant. Sales of comparable properties were considered. Margaret Brown made a motion to change the land adjustment from A-80 to A-85. Jane Sparks Brown seconded the motion and the motion carried.

Ayes: 3

Noes: 0

Joseph Viscomi & Maria Fernandez

702433

The appellants chose not to appear before the Board to appeal the valuation of their property located at 514 N. St., Chapel Hill, NC, but asked that their documentation speak for them. The current tax value assigned to the property by Orange County is \$683,053. The appellant feels the valuation is excessive.

During deliberations the Board considered all information presented by the appellant. Sales of comparable properties were considered. Margaret Brown made a motion to change the design factor to 0.03 on all building sections. Jane Sparks seconded the motion and the motion carried.

Ayes: 3

Noes: 0

Ratan Piplani **701074**

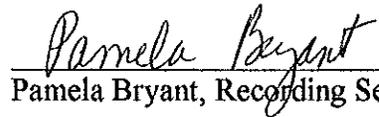
The appellant listed above failed to appear before the Board. Since the appellant presented no evidence, Jane Sparks made a motion that no change be made to the value at this time. Should the property owner request to reschedule, prior to Board adjournment, the case can be reconsidered at that time.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

Ayes: 3

Noes: 0

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 5:45 pm..


Jane Sparks, Chair


Pamela Bryant, Recording Secretary