



TAX ADMINISTRATION

Nancy Freeman, Administrator | tax@orangecountync.gov | 228 S. Churton Street, Hillsborough, NC 27278 | 919.245.2100

Orange County Board of Equalization and Review

Meeting Agenda

January 14, 2026 – 10:00 a.m.

Tax Administration Conference Room

- I. Call to Order
II. Appeals Hearings:

Chair

Table with 8 columns: No., Time, Owner Name, PIN/Account, Property Description, Appearing, Spatalest/PDF, Appraiser. It lists 8 items for appeal with details on owner, location, and appraiser.

- III. Adjournment

Chair



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Orange County Board of Equalization and Review

Meeting Agenda

January 14, 2026 – 1:00 p.m.

Tax Administration Conference Room

- I. Call to Order
II. Appeals Hearings:

Chair

Table with 8 columns: No., Time, Owner Name, PIN/Account, Property Description, Appearing, Spatalest/PDF, Appraiser. Contains 9 rows of hearing details.



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10	2:30PM	100 Regent Place LLC (Morgan Fowler/Ryan LLC)	9890306988	104 Regent Place	Remote	Spatialest	Jimmy Milliken
11	2:45PM	Chapel Hill 336 LLC (Morgan Fowler/Ryan LLC)	9789365443	101 Shadowood Drive	Remote	Spatialest	Roger Gunn
12	3:00PM	Shelton Station Apartments LLC (Morgan Fowler/Ryan LLC)	9778970532	430 North Greensboro Street Unit 101	Remote	Spatialest	Roger Gunn
13	3:15PM	FKH SFR Propco D LP (Judson Bracewell/Ryan LLC)	9824228543	132 Campaign Drive	Remote	Spatialest	Kelly Wells
14	3:30PM	KIWA LLC (Debbie Askins/Ryan LLC)	9778913957	1105 NC 54 Building U Unit 1	Remote	Spatialest	Roger Gunn
15	3:45PM	KIWA LLC (Debbie Askins/Ryan LLC)	9778919619	1105 NC 54 Building A Unit 1	Remote	Spatialest	Roger Gunn

- III. Consent Agenda (see attached list)
- IV. Adjournment

Chair

CONSENT AGENDA

Orange County Board of Equalization and Review

January 14, 2026

Parcel ID	Owner Name	Current Value	Recommended Value	Reason for change	Date Signed
9870451078	Jeanie F Stroud	\$337,500	\$216,300	Condition – EYB 1987 to 1952; Avg to Fair; Grade C+10 to C; Add Scr Prch; Land rate reviewed and lowered.	12/3/2025
9778974894	Alyssa Miserendino	\$308,300	\$270,600	There is a storm water drainage easement along the edge of a portion of the parcel: increasing the land adjustment from -23% to -30%, reducing the grade of the home from C+10 to C and reducing the effective year built from 1985 to 1975.	12/23/2025
9788172961	Estelle C. Ambrister Et al (Hudson Vaughan)	\$169,400	\$44,000	Based on evidence provided, The County recommends increasing the land adjustment from -23% to -80% as the parcel is unbuildable due to OWASA reinforced concrete pipes, easements and setbacks.	12/27/2025
9873258559	Lisa Fowler	\$162,900	\$149,100	To be equitable, applying an additional 20% Functional/Layout depreciation for smaller unit as the other 576 sf units have.	1/2/2026
9873255560	Pamela DeFoe	\$187,100	\$187,100	The value was reduced during the BOER ordered review of Habitat for Humanity homes.	1/2/2026
9789014199.002	Michael E. Collins	\$195,200	156,700	After exterior and interior inspection, the County recommends reducing the EYB from 1992 to 1977 and changing the condition to fair. These changes result in a revised assessment of \$156,700 for the subject property.	1/6/2026
9874386049	Steven Wall	\$451,300	\$346,400	The County recommends increasing the land adjustment from -35% to -55%, applying a -20% Physical Depreciation to the improvement, and reducing the bathroom count from 2 full bathrooms to 1.5 bathrooms.	1/7/2026

9778561748.035	Rhodes Bernholtz Partnership	\$116,400	103,500	Staff recommends reducing the effective year built from 1985 to 1970 to bring the assessment in line with three other identical units in this project owned by the appellant. This adjustment also more accurately reflects the unit's condition.	1/9/2026
9841380444	David F. Holmes Jr.	\$475,100	\$450,400	Recommend changing the land's -25% floodplain adjustment to a -35% floodplain/topography adjustment to account for the stream and designated floodplain. This change would result in a revised value of \$450,400.	12/31/2026
9874177189	Eryn Cooper-Harris	\$1,828,500	\$1,731,900	Based on the property review and supporting documentation, staff recommends reducing the quality grade from A+35 to A+25 and revising the livable square footage to 5,211 square feet.	1/12/2026
9866349624	Vickie Jacobs	\$114,400	\$80,700	Staff recommends reducing the effective year from 1975 to 1965 and adding 25% physical depreciation to the dwelling.	1/12/2026
9864469485	Charles Ray Bailey	\$208,400	\$174,000	After speaking with the appellant and gathering more information, staff recommends reducing the effective year built to 1955, changing the condition to fair and adding 15% physical depreciation.	1/12/2026
9864898683	Horace H. Johnson Sr.	\$277,100	\$163,400	After exterior and interior inspection, and after reviewing the appellant's supporting documentation, staff recommends applying a -25% adjustment to the land. Staff also recommends applying 40% physical depreciation to the dwelling.	1/14/2026