



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 21, 2026 – 9:00 a.m.

Tax Administration Conference Room

- I. Call to Order
- II. Appeals Hearings:

Chair

| No. | Time    | Owner Name  | PIN/Account | Property Description                | Appearing | Spatialest/<br>PDF | Appraiser  |
|-----|---------|---|-------------|-------------------------------------|-----------|--------------------|------------|
| 1   | 9:00AM  | PS NC III LP<br>Morgan Fowler/Ryan LLC                    | 9778839403  | 515 South Greensboro Street         | Remote    | Spatialest         | Roger Gunn |
| 2   | 9:15AM  | Stor Mebnc Mod LLC<br>Morgan Fowler/Ryan LLC              | 9824373605  | 4550 Arrowhead Boulevard            | Remote    | Spatialest         | Roger Gunn |
| 3   | 9:30AM  | BRI 1013 Oakwood Street Ext LLC<br>Morgan Fowler/Ryan LLC | 9824480329  | 1013 Oakwood Street                 | Remote    | Spatialest         | Roger Gunn |
| 4   | 9:45AM  | Buckhorn Industrial II LLC<br>Morgan Fowler/Ryan LLC      | 9834175146  | 6370 Buckhorn Industrial<br>Parkway | Remote    | Spatialest         | Roger Gunn |
| 5   | 10:00AM | Buckhorn Industrial II LLC<br>Morgan Fowler/Ryan LLC      | 9834262184  | 6365 Buckhorn Industrial<br>Parkway | Remote    | Spatialest         | Roger Gunn |
| 6   | 10:15AM | Ralcar Corp<br>Morgan Fowler/Ryan LLC                     | 9870883323  | 7411 Rex Road                       | Remote    | Spatialest         | Roger Gunn |
| 7   | 10:30AM | Buckhorn Industrial Park LLC<br>Morgan Fowler/Ryan LLC    | 9834438214  | 6056 West Ten Rd                    | Remote    | Spatialest         | Roger Gunn |
| 8   | 10:45AM | Carroway Storage LP<br>Morgan Fowler/Ryan LLC             | 9870982909  | 500 Myrica Street                   | Remote    | Spatialest         | Roger Gunn |
| 9   | 11:00AM | MRE Propco LP<br>Morgan Fowler/Ryan LLC                   | 9834851936  | 5511 West Ten Road                  | Remote    | Spatialest         | Roger Gunn |
| 10  | 11:15AM | Glen Lennox 9B LLC<br>Morgan Fowler/Ryan LLC              | 9798255947  | 5 Maxwell Road                      | Remote    | Spatialest         | Roger Gunn |



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|    |         |   |            |                    |        |            |            |
|----|---------|---|------------|--------------------|--------|------------|------------|
| 11 | 11:15AM | Glen Lennox Phase Two Land LLC<br>Morgan Fowler/Ryan LLC                | 9798258721 | 1 Maxwell Road     | Remote | Spatialest | Roger Gunn |
| 12 | 11:15AM | Glen Lennox Legacy Apartments North<br>II LLC<br>Morgan Fowler/Ryan LLC | 9798269809 | 100 Maxwell Road   | Remote | Spatialest | Roger Gunn |
| 13 | 11:15AM | Glen Lennox Legacy Apartments North<br>II LLC<br>Morgan Fowler/Ryan LLC | 9798382178 | 101 Maxwell Road   | Remote | Spatialest | Roger Gunn |
| 14 | 11:30AM | Glen Lennox Apartments LLC<br>Morgan Fowler/Ryan LLC                    | 9798274260 | 109 Maxwell Road   | Remote | Spatialest | Roger Gunn |
| 15 | 11:30AM | Glen Lennox Phase Two Land LLC<br>Morgan Fowler/Ryan LLC                | 9798351887 | 1 Audley Lane      | Remote | Spatialest | Roger Gunn |
| 16 | 11:30AM | Glen Lennox Apartments LLC  | 9798362531 | 1 Berkley Road     | Remote | Spatialest | Roger Gunn |
| 17 | 11:45AM | Henry Louis Jicha III   | 9890378439 | 4800 Oak Hill Road | Yes    | Spatialest | Dana Hall  |

III. Adjournment

Chair



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January 21, 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. It lists 8 items for appeal hearings.

- III. Consent Agenda
IV. Adjournment Chair

## CONSENT AGENDA

### Orange County Board of Equalization and Review

January 21, 2026

| Parcel ID      | Owner Name                          | Current Value | Recommended Value | Reason for change  | Date Signed |
|----------------|-------------------------------------|---------------|-------------------|--|-------------|
| 9880409439     | Jie Zhou                            | \$521,400     | \$477,200         | Adjusted the land -10% for easement in the rear of the property and lowered the effective year built from 1995 to the actual year built 1987 due to no substantial renovations.  | 01/14/26    |
| 9870633930     | Carl Lee Purefoy<br>c/o Teresa Gray | \$242,900     | \$183,900         | Based on these conditions, the dwelling's condition was adjusted from average to poor, and an additional 30% physical depreciation was applied. The storage building located at the rear of the property has partially collapsed; therefore, its contributory value was reduced from \$200 to \$0. | 01/16/26    |
| 9870631586     | Carl Lee Purefoy c/o<br>Teresa Gray | \$394,100     | \$371,600         | Based on the dwelling's condition, from Average to Fair, applying an additional 10% physical depreciation, and correcting the effective year built from 1970 to the actual year built of 1969.   | 01/16/26    |
| 9799783004.001 | Meei Chou                           | \$271,200     | \$237,600         | Staff recommends applying a construction modifier of 0.97%.  | 01/20/26    |