

MINUTES
Orange County Board of Equalization and Review
 Meeting held on January 15, 2026

Board Members in attendance:

Chair of the Board	Leon Meyers	Yes
Regular Member	Saru Salvi	Yes
Regular Member	Richal Vanhook	Yes
Alternate Member	Shareese Alston	No
Alternate Member	Hunter Beattie	No
Alternate Member	Tony Blake	No
Alternate Member	Vaughn Compton	No
Alternate Member	Shannon Julian	No
Alternate Member	Barbara Levine	No

Orange County Staff in attendance:

Tax Administrator	Nancy Freeman
Office Assistant	Jennifer Rigsbee
Real Property Appraisal Manager	Roger Gunn
Temporary Appraiser Assistant	Rob Teachout
Appraiser	Jimmy Milliken
Appraiser	Cyle Anderson
Appraiser	Dana Hall

Meeting Schedule:

No.	Time	Appellant	PIN or Abstract	Appeared	Appeal Type
1	9:00AM	Matthew McClory	9777506941	Yes	Value - Real
2	9:22AM	Trevor G. Hackman	9787273665	No	Value - Real
3	9:26AM	Brian Burnette	9788065928	No	Value - Real
4	9:31AM	Valerie Robinson Dinkins	9788066891	No	Value - Real
5	9:41AM	Charles Baldwin	9890605507.048	No	Value - Real
6	9:42AM	Mackenzie M. Severson	9851657645	No	Value - Real
7	10:08AM	Josephine Borden	9865626566	No	Value - Real
8	10:27AM	O'Neal Rental Properties I LLC	9798607721.005	Yes	Value - Real
9	10:43AM	Kira McGovern	9779228679	Yes	Value - Real
10	11:00AM	Abriata Group LLC	9788355472	Yes	Value - Real
11	11:20AM	Adrian R. Halpern	9788356456	Yes	Value - Real

	Time	By
Meeting called to order	9:00AM	Leon Meyers
Meeting adjourned	11:35AM	Leon Meyers

Property Identification:

Property Owner	Matthew McClory	Appellant (if different)	
Property Address	102 Bennington Drive	Parcel ID or Abstract	9777506941

Statement of Appeal: Request reduction in value based on condition and comparable sales.

Current Assessed Value	\$464,600	County Opinion	\$454,900
Time of Hearing	9:00AM	Appellant Opinion	\$405,000
County Representative	Kelly Wells presented by Roger Gunn	Board Decision	\$405,000

Evidence submitted by the appellant:	
<ul style="list-style-type: none"> • Condition of home-plumbing issues, windows cannot be opened, old water heater and shed has hole in roof. • Comparable sales 	

Evidence submitted by the county representative:	
<ul style="list-style-type: none"> • The subject property is a 1,375 square foot brick ranch with 3 bedrooms and 2 baths built in 1965 on an average lot located in Heritage Hills in Chapel Hill. • This property sold in April of 2022 for \$450,000. • Based on information provided, The County recommends reducing the condition of the storage building from Average to Fair and reducing the effective year built of the home from 2012 to 2007 to account for the state of the windows resulting in a reduction in value from \$464,600 to \$454,900. • Photo of Subject • GIS Map • Sales and Equity Analysis • Current Property Record Card • Proposed Property Record Card 	

Motion of the Board	Accept Appellant's Proposed Value:	\$405,000
Made the motion	Leon Meyers	
Seconded the motion	Saru Salvi	
Voted For	All BOER Members	...
Voted Against	...	...

Property Identification:

Property Owner	Trevor G. Hackman	Appellant (if different)	
Property Address	110 Hayworth Drive	Parcel ID or Abstract	9787273665

Statement of Appeal: Request reduction in value based on opinion of fair market increase.

Current Assessed Value	\$980,000	County Opinion	\$980,000
Time of Hearing	9:22AM	Appellant Opinion	\$865,000
County Representative	Jimmy Milliken	Board Decision	\$980,000

Evidence submitted by the appellant:

- As a reminder, although I am sure you have ready access to the records, our home was valued at \$788,200 in 2023, and then increased to \$821,700 in 2024, which calculates to a 4.25% increase from 2023 to 2024. This 4% increase is the fair market increase for a home. Your initial proposal to increase the value of our home to over a million dollars would have been an over 25% increase, which is egregious. The new proposed value of \$980,000 is still an inappropriate over 19% annual increase in the value our home, which is absurd, especially as we have not added to the home or sold the home. We strongly dispute this overzealous increase, which will result in a substantial increase in our property taxes without any benefit to us as homeowners. We again request the house be valued at \$865,000, as this represents a roughly 5% increase, which is fair and consistent with inflation for annual house valuation.

Evidence submitted by the county representative:

- The subject property is located in NBC 7485 at 110 Hayworth Drive and was built in 2001. The dwelling contains 4,336 square feet of living area.
- The property experienced value increases during the 2021–2025 revaluation period due to documented improvements, including a bathroom renovation in 2021 at a cost of \$69,000, installation of a patio for a hot tub at a cost of \$6,500, and a kitchen renovation in 2023 at a cost of \$119,000.
- County staff conducted a sales analysis of similarly sized properties within the subject’s neighborhood. The analysis indicates that the subject property’s assessed value is consistent with neighborhood sales.
- Based on this analysis, County staff recommends no change to the current assessed value.
- Photo of Subject
- GIS Map
- Analysis
- Current Property Record Card
- Sales Map

Motion of the Board	Accept County's Proposed Value:	\$980,000 No Change in Value
Made the motion	Richal Vanhook	
Seconded the motion	Saru Salvi	
Voted For	All BOER Members	...
Voted Against	...	...

Property Identification:

Property Owner	Brian Burnette	Appellant (if different)	
Property Address	215 N Graham Street	Parcel ID or Abstract	9788065928

Statement of Appeal: Request reduction in value based on incorrect data and value increase amount.

Current Assessed Value	\$469,200	County Opinion	\$449,300
Time of Hearing	9:26AM	Appellant Opinion	\$335,800
County Representative	Kelly Wells presented by Roger Gunn	Board Decision	\$449,300

Evidence submitted by the appellant:	
<ul style="list-style-type: none"> • Incorrect data: This is a Duplex not a single-family dwelling with 4 bedrooms and 2 baths. • Property value increased \$133,600 from 2024 to 2025. 	

Evidence submitted by the county representative:	
<ul style="list-style-type: none"> • The subject property is a Two-to-Four Family building with 2 residential units and a total of 4 bedrooms and 2 baths built in 1973 located in the Northside District in Chapel Hill. • The land on this property was reduced during the BOER ordered neighborhood review resulting in the current total value of \$469,200. • The County has the home on record as a TTF (duplex). Based on sales and equity, The County recommends reducing the grade from C+10 to C-05 resulting in a revised value from \$469,200 to \$449,300. • Photo of Subject • GIS Map • Sales and Equity Analysis • Current Property Record Card • Proposed Property Record Card 	

Motion of the Board	Accept County's Proposed Value:	\$449,300
Made the motion	Saru Salvi	
Seconded the motion	Richal Vanhook	
Voted For	All BOER Members	...
Voted Against	...	...

Property Identification:

Property Owner	Valerie Dinkins	Appellant (if different)	
Property Address	210 N. Graham Street	Parcel ID or Abstract	9788066891

Statement of Appeal: Request reduction in value based on comparable sales and equity.

Current Assessed Value	\$492,900	County Opinion	\$492,900
Time of Hearing	9:31AM	Appellant Opinion	\$338,900
County Representative	Kelly Wells presented by Roger Gunn	Board Decision	\$492,900

Evidence submitted by the appellant:
<ul style="list-style-type: none"> • Comparable sales and equity. • The land valuation for this lot is extremely high compared to other lots in the area.

Evidence submitted by the county representative:
<ul style="list-style-type: none"> • The subject property is a 2,046 square feet Two-to-Four Family building with 2 units, a total of 4 bedrooms and 2 baths, built in 1948 located in the Northside district in Chapel Hill. • All Two to Four Family and Designed Rental Single Family Residence with lot smaller than .25 acres, unless non-profit are receiving a +47% adjustment in this neighborhood due to being approved for these uses and the properties' potential for greater income generation and value compared to single family homes with otherwise similar property characteristics. • The land value was reduced during a BOER neighborhood review from \$387,500 to \$323,400. • Based on sales of other TTF Family buildings and the recommendation of Tanner Valuations Group, The County recommends no further change in value. • Photo of Subject • GIS Map • Sales and Equity Analysis • Current Property Record Card

Motion of the Board	Accept County's Proposed Value:	\$492,900 No Change in Value
Made the motion	Saru Salvi	
Seconded the motion	Richal Vanhook	
Voted For	All BOER Members	...
Voted Against	...	...

Property Identification:

Property Owner	Charles Baldwin	Appellant (if different)	
Property Address	434 Glencrest Place	Parcel ID or Abstract	9890605507.048

Statement of Appeal: Request reduction in value based on comparable sales and incorrect data.

Current Assessed Value	\$404,300	County Opinion	\$376,100
Time of Hearing	9:41AM	Appellant Opinion	Not Provided
County Representative	Cyle Anderson	Board Decision	\$376,100

Evidence submitted by the appellant:
<ul style="list-style-type: none"> • The appellant states that comparable sales and incorrect data are the reasons for this appeal.

Evidence submitted by the county representative:
<ul style="list-style-type: none"> • The subject property is a condominium located at 434 Glencrest Place in the Providence Glen Condominium project in Chapel Hill. County staff reviewed a sales analysis of similarly sized

units within the subject's neighborhood. After review, staff recommends the following changes:

- Reduce the effective year built from 2007 to 2002
- Apply a 0.95% construction modifier
- These adjustments have been uniformly applied to appealed units within Providence Glen, as market data indicates declining values in this neighborhood from early to late 2024.
- These proposed changes were communicated to the appellant, who is in agreement with the recommended reduction, resulting in a revised assessment of \$376,100.
- Photo of Subject
- GIS Map
- Sales Analysis
- Current Property Record Card
- Proposed Property Record Card
- Email of acceptance from appellant

Motion of the Board	Accept County's Proposed Value:	\$376,100
Made the motion	Richal Vanhook	
Seconded the motion	Saru Salvi	
Voted For	All BOER Members	...
Voted Against	...	...

Property Identification:

Property Owner	Mackenzie M. Severson	Appellant (if different)	
Property Address	2202 Arthur Minnis Road	Parcel ID or Abstract	9851657645

Statement of Appeal: Request reduction in value based on equity comparables.

Current Assessed Value	\$844,500	County Opinion	\$746,900
Time of Hearing	9:42AM	Appellant Opinion	\$623,266
County Representative	Cyle Anderson	Board Decision	\$746,900

Evidence submitted by the appellant:

- The appellant provided several equity comparables from the subject's neighborhood as supporting documentation.

Evidence submitted by the county representative:

- The subject property is a 22.3-acre tract improved with two single-family dwellings located at 2200 and 2202 Arthur Minnis Road in Hillsborough. The appellant contends that the subject property is over-assessed when compared to other similar dwellings in the neighborhood.
- County staff conducted a site visit for verification purposes and photos and reviewed the subject's property record card (PRC). During this review, staff determined that the subject's building value included both the primary dwelling on card one and a second dwelling that was under construction as of January 1, 2025. The second dwelling, which was approximately 10% complete as of January 2025, is listed in the special features/yard items section of the property

record card as "MA." This incomplete dwelling accounted for \$140,000 of the subject's total building value.

- After inspection and review, the County recommends the following adjustments:
 - Apply a -10% land adjustment for topography
 - Reduce the quality grade from B-15 to C+05
 - Reduce the effective year built from 1991 to 1981
 - Change the condition from Average to Fair
 - Remove two greenhouses from the yard items
- These changes would result in a revised assessment of \$746,900. After staff explained the building value issue and the proposed adjustments, the appellant agreed with the proposed revised assessment of \$746,900.
- Photo of Subject
- GIS Map
- Email from Appellant
- Current Property Record Card
- Proposed Property Record Card

Motion of the Board	Accept County's Proposed Value:	\$746,900
Made the motion	Richal Vanhook	
Seconded the motion	Saru Salvi	
Voted For	All BOER Members	...
Voted Against	...	...

Property Identification:

Property Owner	Josephine Borden	Appellant (if different)	
Property Address	548 Homemont Avenue	Parcel ID or Abstract	9865626566

Statement of Appeal: Request reduction in value based on cost-to-cure receipts for water damage repairs completed during the summer of 2025.

Current Assessed Value	\$171,500	County Opinion	\$140,700
Time of Hearing	10:08AM	Appellant Opinion	Not Provided
County Representative	Cyle Anderson	Board Decision	\$140,700

Evidence submitted by the appellant:

- The appellant provided cost-to-cure receipts for water damage repairs completed during the summer of 2025.

Evidence submitted by the county representative:

- The subject property is a 0.23-acre tract improved with a 1,008 square foot single-family dwelling located at 548 Homemont Avenue in Hillsborough. The appellant did not provide an opinion of value but did submit cost-to-cure receipts for water damage repairs completed during the summer of 2025.

- County staff reviewed the submitted documentation and conducted a sales analysis of D-graded homes that have recently sold within the subject's neighborhood. Based on this review, staff recommends applying 15% physical depreciation to the subject dwelling.
- Additionally, the subject's lot value was reduced from \$100,000 to \$80,000 as part of a Board-ordered neighborhood review.
- With the recent land value adjustment and the recommended additional 15% physical depreciation, staff proposes a revised assessment of \$140,700 for the subject property.
- Photo of Subject
- GIS Map
- Sales Analysis
- Current Property Record Card
- Proposed Property Record Card

Motion of the Board	Accept County's Proposed Value:	\$140,700
Made the motion	Saru Salvi	
Seconded the motion	Richal Vanhook	
Voted For	All BOER Members	...
Voted Against	...	...

Property Identification:

Property Owner	O'Neal Rental Properties, LLC	Appellant (if different)	
Property Address	359 Summerwalk Circle	Parcel ID or Abstract	9798607721.005

Statement of Appeal: Request reduction in value based on three recently sold comparable.

Current Assessed Value	\$262,500	County Opinion	\$262,500
Time of Hearing	10:27AM	Appellant Opinion	\$235,000
County Representative	Cyle Anderson	Board Decision	\$262,500

Evidence submitted by the appellant:	
<ul style="list-style-type: none"> • The appellant provided three recently sold comparable units as supporting documentation. 	

Evidence submitted by the county representative:	
<ul style="list-style-type: none"> • The subject property is a 975-square-foot condominium located within the Finley Forest Condominium development in Chapel Hill. Staff reviewed the appellant's three comparable sales; however, none were utilized in this analysis, as two are located in Durham County and the third was sold in 2025. Staff reviewed a sales analysis using four comparable 2024 sales of identically sized units within the subject's neighborhood. The analysis indicates that the subject property's price per square foot is consistent with recently sold comparable units. Therefore, staff recommends no change to the current assessed value of \$262,500. • GIS Map • Sales Analysis • Current Property Record Card 	

Motion of the Board	Accept County's Proposed Value:	\$262,500 No Change in Value
Made the motion	Richal Vanhook	
Seconded the motion	Saru Salvi	
Voted For	All BOER Members	...
Voted Against	...	...

Property Identification:

Property Owner	Kira McGovern	Appellant (if different)	
Property Address	2224 Pathway Drive	Parcel ID or Abstract	9779228679

Statement of Appeal: Request reduction in value based on townhome decision dynamics and a comparable sale.

Current Assessed Value	\$420,800	County Opinion	\$396,400
Time of Hearing	10:43AM	Appellant Opinion	\$355,800
County Representative	Kelly Wells	Board Decision	\$396,400

Evidence submitted by the appellant:
<ul style="list-style-type: none"> • My understanding is that the value of my townhouse is based on the value of the single-family homes in the Fair Oaks neighborhood using a similar construction grade and land value. What was not taken into consideration is that the townhomes, which share a wall, are required to make all decisions regarding maintenance with their townhouse neighbor ~ decisions around siding, roofing, termite, rodent and insect control. • The sale of the 2218 Pathway Drive townhome in 2023 at \$407,000 is the closest comparable to my townhome at 2224 Pathway. The Orange County records indicate this is a 1500 sq ft townhome so that would bring the townhouse price per sq ft to \$271. So based on that comp, my 1250 sq ft townhouse would have an approx. value of \$339,000. Given that was two years ago, I've estimated that a more accurate assessed value for my town home would be about \$355,800.

Evidence submitted by the county representative:
<ul style="list-style-type: none"> • The subject property is a townhome with 1,252 square feet; 2 bedrooms and 2 baths located in Fair Oaks Subdivision in Chapel Hill. • This property sold in April of 2022 for \$391,500. • Based on the sale of this property and equity of similar units, The County recommends <ul style="list-style-type: none"> *Correcting the bath count to 2 full and 1 half bath *Reducing the grade from B to B-10 *Increasing the adjustment on the land from -10% to -15% resulting in a reduction in value from \$420,800 to \$396,400 • This value takes into account the issues noted in the Additional Appellant Evidence submitted and uploaded on 11/15/2025- Please see emails with photos in Spatialest. • Photo of Subject • Photos from 2022 Listing • GIS Map • Sales and Equity Analysis

- Current Property Record Card
- Proposed Property Record Card

Motion of the Board	Accept County's Proposed Value:	\$396,400
Made the motion	Saru Salvi	
Seconded the motion	Richal Vanhook	
Voted For	All BOER Members	...
Voted Against	...	...

Property Identification:

Property Owner	Abriata Group LLC	Appellant (if different)	
Property Address	202 and 204 McCauley Street	Parcel ID or Abstract	9788355472

Statement of Appeal: Request reduction in value based on grade and condition.

Current Assessed Value	\$894,600	County Opinion	\$786,700
Time of Hearing	11:00AM	Appellant Opinion	\$515,000
County Representative	Dana Hall	Board Decision	\$501,900

- Evidence submitted by the appellant:**
- See attached appeal summary in Spatialest.

- Evidence submitted by the county representative:**
- On November 13, 2025, the subject property located at 202 McCauley Street was inspected with the current owner, Abriata Group LLC, owned by Adrian Halpern (owner as of July 15, 2025). The subject property is a residential lot situated near the corner of McCauley Street and Pittsboro Street in Chapel Hill. The lot contains two single-family residential homes constructed in 1938 and 1939.
 - Upon inspection, both structures were found to be in need of significant repairs. Based on these conditions, the county recommends revising the condition ratings from Average to Fair and the effective year built from 1980 to 1959 for each dwelling. The total reduction in the combined building value after these recommended adjustments is \$280,500.
 - Additionally, the storage building on the property is also in need of substantial repair. The County recommends changing its condition rating from Average to Fair, resulting in a revised value of \$6,200.
 - With all recommended adjustments applied, the total revised value for the subject property is \$786,700.
 - Photo of Subject
 - GIS Map
 - Sales Analysis Report 7162
 - Current Property Record Card
 - Proposed Property Record Card

Motion of the Board	Value Changed as Follows:	\$501,900
Made the motion	Saru Salvi	
Seconded the motion	Richal Vanhook	
Voted For	All BOER Members	...
Voted Against	...	...

Property Identification:

Property Owner	Adrian R. Halpern	Appellant (if different)	
Property Address	200 McCauley Street	Parcel ID or Abstract	9788356456

Statement of Appeal: Request reduction in value based on grade and condition.

Current Assessed Value	\$783,700	County Opinion	\$672,700
Time of Hearing	11:20AM	Appellant Opinion	\$493,700
County Representative	Dana Hall	Board Decision	\$672,700

Evidence submitted by the appellant:	
<ul style="list-style-type: none"> • Appeal summary uploaded in Spatialest. 	

Evidence submitted by the county representative:	
<ul style="list-style-type: none"> • On November 13, 2025, a field visit with the taxpayer/appellant was completed for the subject property located at 200 McCauley Street, situated at the corner of Pittsboro Street and McCauley Street in Chapel Hill. The property's location offers significant advantages for students attending UNC and for rental purposes. Because of these benefits, it is recommended that the land value classified as commercial acreage remain unchanged, as it appropriately reflects an income-producing property. The improved building structure on the parcel had previously been categorized as a multifamily apartment building. Based on current information indicating that the structure can house four or fewer dwelling units, it is recommended that the building classification be updated to a Two to Four Family Residential Building. A new sketch and updated building details have been prepared in Test AP5, supporting a recommended building value of \$301,900. • The two comparable sales cited in the appellant's summary (301 N. Columbia and 204 McCauley Street) are not valid comparables for the 2025 revaluation, as both transactions occurred after January 1, 2025. Additionally, the July 15, 2025 sale of 204 McCauley Street appears to be a related party transaction, as the owner of Abriata Group LLC, Adrian Halpern, is also the owner of the neighboring parcel. • After updating the building condition and structure type, the County recommends a revised total value of \$672,700. • Photos of Subject • GIS Map • Current Property Record Card • Proposed Property Record Card 	

Motion of the Board	Accept County's Proposed Value:	\$672,700
Made the motion	Richal Vanhook	

Seconded the motion	Saru Salvi	
Voted For	All BOER Members	...
Voted Against	...	...

Chair of the Board:

DocuSigned by:
Leon Meyers
Leon Meyers _____
0657F15A3C6D4FE... 1/26/2026

Recording Secretary:

DocuSigned by:
Jennifer Rigsbee
Jennifer Rigsbee _____
92B666900E824E8... 1/26/2026

MINUTES
Orange County Board of Equalization and Review
 Meeting held on January 15, 2026

Board Members in attendance:

Chair of the Board	Leon Meyers	Yes
Regular Member	Saru Salvi	Yes
Regular Member	Richal Vanhook	Yes
Alternate Member	Shareese Alston	No
Alternate Member	Hunter Beattie	No
Alternate Member	Tony Blake	No
Alternate Member	Vaughn Compton	No
Alternate Member	Shannon Julian	No
Alternate Member	Barbara Levine	No

Orange County Staff in attendance:

Tax Administrator	Nancy Freeman
Real Property Appraisal Manager	Roger Gunn
Temporary Appraiser Assistant	Rob Teachout
Appraiser	Cyle Anderson
Appraiser	Dana Hall
Appraiser	Jimmy Milliken

Meeting Schedule:

No.	Time	Appellant	PIN or Abstract	Appeared	Appeal Type
1	1:00PM	Alessandro Travalia	9779323576	Yes	Value - Real
2	1:20PM	Susan E. Cox	9886765685	Yes	Value - Real
3	1:34PM	Catherine L. Jackson	9835702388	No	Value - Real
4	1:42PM	Catherine L. Jackson	9835711282	No	Value - Real
5	1:47PM	* Thomas L. Merritt	9788185989	No	Value - Real
6	2:40PM	Linda Key	9820319668	Yes	Value - Real
7	2:55PM	Renzun Zhao	9860915912	Yes	Value - Real

	Time	By
Meeting called to order	1:00 PM	Leon Meyers
Meeting adjourned	3:03 PM	Richal Vanhook

Property Identification:

Property Owner	Alessandro Travaglia	Appellant (if different)	
Property Address	2204 Pathway Drive	Parcel ID or Abstract	9779323576

Statement of Appeal: Request reduction in value based on a comparable property.

Current Assessed Value	\$407,600	County Opinion	\$392,000
Time of Hearing	1:00 PM	Appellant Opinion	\$309,000
County Representative	Kelly Wells presented by Roger Gunn	Board Decision	\$385,600

Evidence submitted by the appellant:	
<ul style="list-style-type: none"> • This request is based on comparison of my property to the following property, which is located just a few houses down the road, was sold in July 2025 for \$440,000 (\$268 per sq. .), has 3 bedrooms while mine has 2, an appraised square footage of 1,640 sq. . while mine is 1,152 sq. ., and 3 full bathrooms while mine has 2. • My home should have a different value than single family homes beyond just construction and land value. Single family homes have full control over their home maintenance, we do not. 	

Evidence submitted by the county representative:	
<ul style="list-style-type: none"> • The subject property is a townhome with 1,152 square feet 2 bedroom and 2 & 1/2 baths built in 1988 located in the Fair Oaks subdivision in Chapel Hill. • Based on sales of similar units, the County recommends *Reducing the effective year built from 1995 to 1993 *Increasing the land adjustment from -10% to -15% • Resulting in a revised value from \$407,600 to \$392,000 • Photo of Subject • GIS Map • Sales and Equity Analysis • Current Property Record Card • Proposed Property Record Card 	

Motion of the Board	Value Changed as Follows:	\$385,600 (EYB set to AYB and land adjustment from -10% to -15%)
Made the motion	Leon Meyers	
Seconded the motion	Richal Vanhook	
Voted For	Saru Salvi	...
Voted Against	...	...

Property Identification:

Property Owner	Susan E. Cox	Appellant (if different)	
Property Address	2804 Canter Drive	Parcel ID or Abstract	9886765685

Statement of Appeal: Request reduction in value based on condition and comparable properties.

Current Assessed Value	\$537,800	County Opinion	\$514,700
Time of Hearing	1:20 PM	Appellant Opinion	\$400,000
County Representative	Cyle Anderson	Board Decision	\$514,700

Evidence submitted by the appellant:
<ul style="list-style-type: none"> The appellant states that the subject dwelling is over thirty years old and has received no updates. The appellant further notes that the home requires a new roof and new siding. According to the appellant, most houses in the neighborhood are larger and newer than the subject property. The appellant submitted two equity comparables as supporting documentation.

Evidence submitted by the county representative:
<ul style="list-style-type: none"> The subject property is a 10.01-acre tract improved with a 1,506 square-foot single-family dwelling located at 2804 Canter Drive in Hillsborough. County staff reviewed equity comparables identified by the appellant, which were circled on an aerial map and submitted as supporting documentation. After analysis, staff determined that the price-per-square-foot of these comparable sales is consistent with that of the subject property. The subject's higher assessment is attributable to the presence of yard items, a garage and a barn, which together carry an assessed value of \$82,800. After inspection and review, County staff recommends applying a -10% land adjustment to account for the stream at the back of the property line. This adjustment results in a revised assessment of \$514,700 for the subject property. Photo of Subject GIS Map Equity Sales Analysis (using appellant's comps) Current Property Record Card

Motion of the Board	Accept County's Proposed Value:	\$514,700
Made the motion	Saru Salvi	
Seconded the motion	Richal Vanhook	
Voted For	All BOER Members	...
Voted Against	...	...

Property Identification:

Property Owner	Catherine L. Jackson	Appellant (if different)	
Property Address	.44 acres near Morrison Road	Parcel ID or Abstract	9835702388

Statement of Appeal: Request reduction in value because the appellant does not agree with the value change.

Current Assessed Value	\$29,800	County Opinion	\$29,800
Time of Hearing	1:34 PM	Appellant Opinion	Not Provided
County Representative	Dana Hall	Board Decision	\$29,800

Evidence submitted by the appellant:
<ul style="list-style-type: none"> • “I do not agree with the 2025 value change.”

Evidence submitted by the county representative:
<ul style="list-style-type: none"> • The subject property is located near the end of Morrison Road in Mebane. A field inspection of the property was conducted by an Orange County staff appraiser on January 6, 2026. • Access to the property is negatively impacted by a nuisance driving past an unmaintained junkyard, which is already reflected in a negative land influence of -20%, resulting from an informal appeal established earlier this year. As a result, the County recommends no additional value change to the land. • GIS Map • Current Property Record Card • Photos of Subject

Motion of the Board	Accept County's Proposed Value:	\$29,800 No change in value
Made the motion	Richal Vanhook	
Seconded the motion	Saru Salvi	
Voted For	All BOER Members	...
Voted Against	...	...

Property Identification:

Property Owner	Catherine L. Jackson	Appellant (if different)	\$188,700
Property Address	5611 Morrison Road	Parcel ID or Abstract	9835711282

Statement of Appeal: Request reduction in value because the appellant does not agree with the value change.

Current Assessed Value	\$211,300	County Opinion	\$188,700
Time of Hearing	1:42 PM	Appellant Opinion	Not Provided
County Representative	Dana Hall	Board Decision	\$188,700

Evidence submitted by the appellant:
<ul style="list-style-type: none"> • I do not agree with the 2025 value change.

Evidence submitted by the county representative:

- The subject property is located at 5611 Morrison Road in Mebane. A field inspection of the property was conducted by an Orange County staff appraiser on January 6, 2026. During the site visit, the condition of the home and access to the property were observed. Based on these observations, it is recommended that the condition be adjusted from Average to Fair and the grade revised from C to C-15.
- Access to the property is negatively impacted by a nuisance driving past an unmaintained junkyard, which is already reflected in a negative land influence of –15%, resulting from an informal appeal established earlier this year. As a result, the County recommends no additional value change to the land.
- The County's proposed revised value of \$188,700 reflects the recommended changes to the building on the property.
- Current Property Record Card
- Proposed Property Record Card
- Photos of Subject
- Comparable Analysis

Motion of the Board	Accept County's Proposed Value:	\$188,700
Made the motion	Saru Salvi	
Seconded the motion	Richal Vanhook	
Voted For	All BOER Members	...
Voted Against	...	...

Property Identification:

Property Owner	Thomas Merritt	Appellant (if different)	
Property Address	709 Church Street	Parcel ID or Abstract	9788185989

Statement of Appeal: Request reduction in value. No reason provided.

NOTE: After this appeal was decided, Andrew Simpson from the Jackson Center emailed to request that it be moved to January 21st. This decision may change, pending the BOER’s accommodation of this request to re-hear the appeal.

Current Assessed Value	\$401,700	County Opinion	\$401,700
Time of Hearing	1:47 PM	Appellant Opinion	\$268,150
County Representative	Kelly Wells presented by Roger Gunn	Board Decision	\$401,700

Evidence submitted by the appellant:
<ul style="list-style-type: none"> • None provided for formal appeal.

Evidence submitted by the county representative:
<ul style="list-style-type: none"> • The subject property is a 1,536 square feet single family brick home with 4 bedrooms and 2 baths, built in 1947 on a .29-acre lot located in the Northside district in Chapel Hill.

- Tanner Valuations Group reviewed the property and the appeal: Based on a field review of the property and similar properties in the area, I recommend no change.
- Photo of Subject
- GIS Map
- Sales and Equity Analysis
- Current Property Record Card

Motion of the Board	Accept County's Proposed Value:	\$401,700 No change in value
Made the motion	Saru Salvi	
Seconded the motion	Richal Vanhook	
Voted For	All BOER Members	...
Voted Against	...	...

Property Identification:

Property Owner	Linda Wyrick Key	Appellant (if different)	
Property Address	1.089 acres on Lloydtown Road	Parcel ID or Abstract	9820319668

Statement of Appeal: Request reduction in value based on a comparable sale.

Current Assessed Value	\$60,100	County Opinion	\$60,100
Time of Hearing	2:40 PM	Appellant Opinion	\$23,600
County Representative	Dana Hall	Board Decision	\$60,100

Evidence submitted by the appellant:	
<ul style="list-style-type: none"> • The comparable sale across the street at 9.94 acres sold for \$235,000 and valued at \$23,641.85 per acre. 	

Evidence submitted by the county representative:	
<ul style="list-style-type: none"> • The subject property consists of 1.089 acres of vacant land located near 4630 Lloydtown Road. There are no structures on the property, and no apparent issues were observed. A comparable sales report identified two qualified land sales within the same neighborhood that occurred within the past four years, which support the proposed 2025 land value for the area. • A size adjustment explanation was provided to Ms. Key regarding her proposed value of \$23,600 in her appeal. The lot located across from the subject property contains 9.94 acres and cannot be used by simply dividing its sale price by 9.94 to derive a per-acre value. Based on the qualified comparable sales provided, the County recommends no change to the current value of the subject property. • Comparable Report • GIS Map • Current Property Record Card 	

Motion of the Board	Accept County's Proposed Value:	\$60,100 No change in value
Made the motion	Richal Vanhook	

Seconded the motion	Leon Meyers	
Voted For	All BOER Members	...
Voted Against	...	...

Property Identification:

Property Owner	Renzun Zhao	Appellant (if different)	
Property Address	115 Hogan Glen Court	Parcel ID or Abstract	9860915912

Statement of Appeal: Request reduction in value based on Zillow's appraisal.

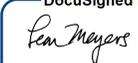
Current Assessed Value	\$701,100	County Opinion	\$701,100
Time of Hearing	2:55 PM	Appellant Opinion	\$650,200
County Representative	Jimmy Milliken	Board Decision	\$701,100

Evidence submitted by the appellant:	
<ul style="list-style-type: none"> Based on Zillow's appraisal, the value of the property is \$650,200 as of Jan. 2025. 	

Evidence submitted by the county representative:	
<ul style="list-style-type: none"> The subject property is located in NBC 7766 at 115 Hogan Glen Court and was built in 1998. The dwelling contains 2,291 square feet of living area. The appellant based their opinion of value primarily on Zillow estimates. County staff conducted a sales analysis using sold properties within the subject's neighborhood. Based on the results of this analysis, County staff recommends no change to the current assessed value. Photo of Subject GIS Map Sales Map Analysis Current Property Record Card 	

Motion of the Board	Accept County's Proposed Value:	\$701,100 No change in value
Made the motion	Saru Salvi	
Seconded the motion	Richal Vanhook	
Voted For	All BOER Members	...
Voted Against

Chair of the Board:

Signed by:

 Leon Meyers
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 1/26/2026

Recording Secretary:

Signed by:

Rob Teachout

Robert Teachout

66C5C0F15BB84D8...

1/26/2026