

MINUTES
Orange County Board of Equalization and Review

Meeting held on January 20, 2026

Board Members in attendance:

Chair of the Board	Leon Meyers	Yes
Regular Member	Saru Salvi	No
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	Yes

Orange County Staff in attendance:

Tax Administrator	Nancy Freeman
Real Property Appraisal Manager	Roger Gunn
Chief Appraiser	Kelly Wells
Temporary Appraiser Assistant	Rob Teachout
Appraiser	Cyle Anderson
Appraiser	Jimmy Milliken

Meeting Schedule:

No.	Time	Appellant	PIN or Abstract	Appeared	Appeal Type
1	9:00AM	Amy A. Poe	9777859152	Yes	Value - Real
2	9:39AM	George A McAdoo	9835334360	No	Value - Real
3	9:54AM	Nancy O. Mason	9788278230.043L305	Yes	Value - Real
4	10:03AM	Erin A. Bell	9893288500	No	Value - Real
5	10:19AM	318 Brooks LLC	9788184359	Yes	Value - Real
6	10:29AM	304 Caldwell LLC	9788186725	Yes	Value - Real
7	10:39AM	300 Caldwell LLC	9788186795	Yes	Value - Real
8	10:54AM	215 Broad LLC	9778976126	Yes	Value - Real
9	11:10AM	Frank S. Saavedra Lim	9788036463.001	No	Value - Real
10	11:13AM	Jamonica L Torain	9865918535	No	Value - Real
11	11:52AM	Christina Nickerson	9865627534	Yes	Value - Real

	Time	By
Meeting called to order	9:00 AM	Leon Meyers
Meeting adjourned	12:00 PM	Richal Vanhook

Property Identification:

Property Owner	Amy A. Poe	Appellant (if different)	
Property Address	119 Graylyn Drive	Parcel ID or Abstract	9777859152

Statement of Appeal: Request reduction in value based on the assessed value of comparable sales.

Current Assessed Value	\$1,188,400	County Opinion	\$1,170,600
Time of Hearing	9:00 AM	Appellant Opinion	\$1,013,013
County Representative	Jimmy Milliken	Board Decision	\$1,051,000

Evidence submitted by the appellant:
<ul style="list-style-type: none"> • Our appeal is based on the assessed value of comparable homes on Graylyn Drive as well as homes in our neighborhood (as defined by Orange County (Neighborhood 7582-7SoVillage2)) that have sold since the last revaluation in 2021.

Evidence submitted by the county representative:
<ul style="list-style-type: none"> • Subject Property Overview: The subject property is located at 119 Graylyn Drive in NBC 7582. The dwelling was built in 2000 and contains 3,270 square feet of living area. • County Review: County staff reviewed the documentation submitted by the appellant. In Table #1, 114 Graylyn Drive is slightly larger than the subject and therefore carries a lower value per square foot, while 604 Aberdeen Drive is slightly smaller than the subject and reflects a higher value per square foot. This pattern is consistent with market behavior, as larger dwellings typically sell at a lower price per square foot than smaller dwellings. • In Table #2, properties located at 102, 115, and 117 Graylyn Drive do not have building permits on file in the County’s system; therefore, adjustments to these properties cannot be supported without documented justification. Properties at 16, 121, and 125 Graylyn Drive do have permits on file and reflect adjustments. County staff notes that effective year built adjustments are opinions of the appraiser and may differ from County conclusions. • Conclusion: County staff recommends reducing the subject’s effective year built to the actual year built of 2000, as there is no evidence of substantial renovations to the subject property. A sales and equity analysis was conducted using comparable properties within the subject’s neighborhood. The results of this analysis indicate that no additional adjustments are warranted, as the revised characteristics and valuation are consistent with neighborhood market trends. • Recommendation: With the effective year built correction applied, County staff recommends a revised assessed value of \$1,170,600. • Photo of Subject • GIS Map • Analysis • Current Property Record Card • Proposed Property Record Card • Maps

Motion of the Board	Value Changed as Follows:	\$1,051,000 (based on price per square foot of comparables & remediation cost)
Made the motion	Barbara Levine	
Seconded the motion	Richal Vanhook	
Voted For	All BOER Members	...
Voted Against	...	...

Property Identification:

Property Owner	George A Mcadoo	Appellant (if different)	
Property Address	514 Alpha Drive	Parcel ID or Abstract	9835334360

Statement of Appeal: Request reduction in value based on comparison to neighborhood and square footage vs. actual living space.

Current Assessed Value	\$231,300	County Opinion	\$217,200
Time of Hearing	9:39 AM	Appellant Opinion	\$200,000
County Representative	Cyle Anderson	Board Decision	\$217,200

Evidence submitted by the appellant:
<ul style="list-style-type: none"> The appellant states: "I believe my home is over valued compared to homes in my neighborhood. The aerial footage roof sq footage but all not living space."

Evidence submitted by the county representative:
<ul style="list-style-type: none"> The subject property is a 0.92-acre tract improved with a 1,296-square-foot single-family dwelling located at 514 Alpha Drive in Mebane. The appellant submitted two photographs as supporting documentation with this appeal. County staff visited the subject property for verification purposes and photographs. No interior inspection was conducted; however, based on the exterior inspection, the area depicted in the appellant’s photos appears to be heated and cooled. Staff also reviewed a sales analysis of recently sold homes within the subject's neighborhood. After inspection and review, staff recommends reclassifying the deck as an open porch and applying a -20% land adjustment for floodplain. These proposed changes would result in a revised assessment of \$217,200 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:	\$217,200
Made the motion	Leon Meyers	
Seconded the motion	Richal Vanhook	
Voted For	All BOER Members	...
Voted Against	...	...

Property Identification:

Property Owner	Erin A. Bell	Appellant (if different)	
Property Address	4210 Linden Road	Parcel ID or Abstract	9893288500

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

Current Assessed Value	\$319,400	County Opinion	\$270,700
Time of Hearing	10:03 AM	Appellant Opinion	\$235,600
County Representative	Cyle Anderson	Board Decision	\$270,700

Evidence submitted by the appellant:
<ul style="list-style-type: none"> The appellant states: "It needs a new well, a new septic system, and a new roof. The land does not perc, so it needs an engineered septic system, which costs more. Also, tropical storm Chantal caused the creek to rise to a level that came near the house. The house is not legally identified as being in a flood plain, but it should be. It is absolutely going to flood at some point in the next decade, given the increasing severity of weather."

Evidence submitted by the county representative:
<ul style="list-style-type: none"> The subject property is a 2.57-acre tract improved with a 1,644-square-foot single-family dwelling located at 4210 Linden Road in Durham. The appellant states there are numerous issues with the property that negatively impact its value. As supporting documentation, the appellant provided a perc test from the Orange County Health Department dated July 23, 2024. No cost-to-cure estimates were submitted for the well, septic system, or roof. County staff reviewed the appellant's documentation and recommends removing the existing +50% land adjustment for size and applying a -25% land adjustment to account for the property being a non-perking lot. Staff also reviewed a sales analysis of recently sold homes within the subject's neighborhood. Based on this review, staff recommends reducing the subject's assessment from \$319,400 to \$270,700. Photo of Subject GIS Map Sales Analysis Current Property Record Card Proposed Property Record Card Perc test document

Motion of the Board	Accept County's Proposed Value:	\$270,700
Made the motion	Richal Vanhook	
Seconded the motion	Barbara Levine	
Voted For	All BOER Members	...
Voted Against	...	...

Property Identification:

Property Owner	Nancy Mason	Appellant (if different)	
Property Address	140 West Franklin Street Unit 305	Parcel ID or Abstract	9788278230.043L305

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

Current Assessed Value	\$668,600	County Opinion	\$668,600
Time of Hearing	9:54 AM	Appellant Opinion	\$638,213
County Representative	Kelly Wells	Board Decision	\$602,000

Evidence submitted by the appellant:			
<ul style="list-style-type: none"> Please apply similar 5% reduction since current conditions of my unit are similar and unchanged since 2021 notice of decision. 			

Evidence submitted by the county representative:			
<ul style="list-style-type: none"> The subject is a 1,081 square foot condo unit with 2 bedrooms and 2 baths on the 3rd floor of 140 West Franklin St. The property currently has a 5% layout depreciation that was added in 2021 for a narrow unit entry without a view, no window in the 2nd bedroom, limited closet space and other limited physical characteristics. Based on sales and equity, The County recommends no change in value. Photo of Subject GIS Map Sales and Equity Analysis Current Property Record Card 			

Motion of the Board	Value Changed as Follows:	\$602,000 (from private appraisal)
Made the motion	Leon Meyers	
Seconded the motion	Barbara Levine	
Voted For	All BOER Members	...
Voted Against	...	...

Property Identification:

Property Owner	318 Brooks LLC	Appellant (if different)	William Gartland
Property Address	318 Brooks Street	Parcel ID or Abstract	9788184359

Statement of Appeal: Request reduction in value based on similar homes with land differences.

Current Assessed Value	\$417,800	County Opinion	\$417,800
Time of Hearing	10:19AM	Appellant Opinion	\$355,100
County Representative	Kelly Wells	Board Decision	\$384,800

Evidence submitted by the appellant:			
<ul style="list-style-type: none"> I own both the subject property as well as the house next door at 320 Brooks Street that shares a driveway. These homes were both built in 1999 & have similar square footage, bedroom & bath counts. The major difference is the land which is behind the back yard in an unbuildable & unusable natural area. 			

Evidence submitted by the county representative:	
<ul style="list-style-type: none"> • The subject property is a 1,783 square foot single family home with 4 bedrooms and 2 full baths built in 1999 on a .26-acre lot in the Northside district of Chapel Hill. • Land of parcels .24 acres and smaller were reduced by 23% during a BOER directed review of this neighborhood. The subject parcel is .26 acres and did not receive the reduction like the adjacent parcel. • Tanner Valuations Group reviewed the property and the appeal and recommend no change in value. • 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:	\$384,800 (apply -15% land adjustment for drainage easement)
Made the motion	Leon Meyers	
Seconded the motion	Barbara Levine	
Voted For	All BOER Members	...
Voted Against	...	...

Property Identification:

Property Owner	304 Caldwell LLC	Appellant (if different)	William Gartland
Property Address	304 Caldwell Street	Parcel ID or Abstract	9788186725

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

Current Assessed Value	\$485,900	County Opinion	\$498,700
Time of Hearing	10:29 AM	Appellant Opinion	\$355,100
County Representative	Kelly Wells	Board Decision	\$400,000

Evidence submitted by the appellant:	
<ul style="list-style-type: none"> • Total land valuation is \$20,900 higher for 304 Caldwell than 300 Caldwell even though 300 Caldwell is larger, albeit unusable and unbuildable front yard triangle shaped to corner of Caldwell & Church Streets. Comparable should be 320 Brooks Street tax valuation of \$355,100. 	

Evidence submitted by the county representative:	
<ul style="list-style-type: none"> • The subject property is on record as a 1,435 square foot Two-to-Four Family building with 3 bedrooms and 2 & 1/2 baths built in 1997 on a .12-acre lot in the Northside district in Chapel Hill. • Per e-mail with owner confirming the building is not a duplex, The County recommends <ul style="list-style-type: none"> *Changing the Building Type from Two-to-Four family to Designed Rental Single Family Residence, *Reducing the grade from C+10 to C-10 and the effective year built from 2000 to 1997 and 	

*Reducing the Market adjustment on the land from 47% to 37% to account for the shared drive with 300 Caldwell St.

- These changes would result in a revised value from \$485,900 to \$498,700.
- 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:	\$400,000 (change building type to Single Family)
Made the motion	Richal Vanhook	
Seconded the motion	Barbara Levine	
Voted For	All BOER Members	...
Voted Against	...	...

Property Identification:

Property Owner	300 Caldwell LLC	Appellant (if different)	William Gartland
Property Address	300 Caldwell Street	Parcel ID or Abstract	9788186795

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

Current Assessed Value	\$465,000	County Opinion	\$498,700
Time of Hearing	10:39 AM	Appellant Opinion	\$355,100
County Representative	Kelly Wells	Board Decision	\$400,000

Evidence submitted by the appellant:

- Comp for my similar, but larger house at 310 Brooks Street Chapel Hill is \$355,100 in a better location & is 349 square feet larger!

Evidence submitted by the county representative:

- The subject property is on record as a 1,435 square foot Two-to-Four Family building with 3 bedrooms and 2 & 1/2 baths built in 1997 on a .17 acre lot in the Northside district in Chapel Hill.
- Per e-mail with owner confirming the building is not a duplex, The County recommends
 - *Changing the Building Type from Two-to-Four family to Designed Rental Single Family Residence,
 - *Moving parcel to same neighborhood as 304 Caldwell, changing the base rate from \$275,000 to \$220,000
 - *Reducing the grade from C+10 to C-10 and
 - *Reducing the Effective year built from 2000 to 1997 and
 - *Reducing the Market adjustment on the land from 47% to 37% to account for the shared drive with 304 Caldwell St. and OWASA easement.
- These changes would result in a revised value from \$465,000 to \$498,700.
- Photo of Subject

- GIS Map
- Sales and Equity Analysis
- Current Property Record Card
- Proposed Property Record Card
- Plat

Motion of the Board	Value Changed as Follows:	\$400,000 (change building type to Single Family)
Made the motion	Barbara Levine	
Seconded the motion	Leon Meyers	
Voted For	All BOER Members	...
Voted Against	...	...

Property Identification:

Property Owner	215 Broad LLC	Appellant (if different)	William Gartland
Property Address	215 Broad Street	Parcel ID or Abstract	9778976126

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

Current Assessed Value	\$597,000	County Opinion	\$579,000
Time of Hearing	10:54 AM	Appellant Opinion	\$580,000
County Representative	Kelly Wells	Board Decision	\$419,500

- Evidence submitted by the appellant:**
- 215 Broad Street Carrboro house is 66 square feet smaller than my property at 307 Broad Street, yet the valuation on the building is \$17,000 higher. House were built at similar timeframe & similar spec level.

- Evidence submitted by the county representative:**
- The subject property is an 1,824 square foot Designed Rental Single Family Residence with 4 bedrooms and 3 baths built in 2016 on a .17-acre lot in the Lloyd/Broad district of Carrboro.
 - Based on equity, The County recommends reducing the grade of the home from B+10 to B-10 to be more in line with similar homes in the area, resulting in a reduction in value from \$597,000 to \$579,000
 - 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:	\$419,500 (change building type to Single Family)
Made the motion	Leon Meyers	

Seconded the motion	Barbara Levine	
Voted For	Richal Vanhook	...
Voted Against	...	...

Property Identification:

Property Owner	Frank S. Saavedra Lim	Appellant (if different)	
Property Address	815 Edwards Street Building 1 Unit A	Parcel ID or Abstract	9788036463.001

Statement of Appeal: Request reduction in value based on incorrect square footage and fee appraisal.

Current Assessed Value	\$301,000	County Opinion	\$279,600
Time of Hearing	11:10 AM	Appellant Opinion	\$280,000
County Representative	Cyle Anderson	Board Decision	\$279,600

Evidence submitted by the appellant:	
<ul style="list-style-type: none"> The states that the square footage is overstated and provided a 2018 fee appraisal as supporting documentation. 	

Evidence submitted by the county representative:	
<ul style="list-style-type: none"> The subject property is a 1,045 square foot condominium located at 815 Edwards Street, Unit A, in Chapel Hill. Staff reviewed the appellant's supporting documentation and visited the property for physical verification purposes. After review, staff recommends the following changes: <ul style="list-style-type: none"> - Correct the sketch/heated square footage (1,147 to 1,145 square feet) - Reduce the effective year built from 2005 to 2000 These changes would result in a revised assessment of \$279,600 for the subject property. GIS Map Current Property Record Card Proposed Property Record Card 	

Motion of the Board	Accept County's Proposed Value:	\$279,600
Made the motion	Richal Vanhook	
Seconded the motion	Barbara Levine	
Voted For	All BOER Members	...
Voted Against	...	...

Property Identification:

Property Owner	Jamonica L Torain	Appellant (if different)	
Property Address	116 Holman Drive	Parcel ID or Abstract	9865918535

Statement of Appeal: Request reduction in value based on the belief that there are no homes in the subject's neighborhood worth \$330,000.

Current Assessed Value	\$330,600	County Opinion	\$255,500
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Time of Hearing	11:13 AM	Appellant Opinion	\$200,000
County Representative	Cyle Anderson	Board Decision	\$255,500

Evidence submitted by the appellant:			
<ul style="list-style-type: none"> The appellant states that there are no homes in the subject's neighborhood worth \$330,000. 			

Evidence submitted by the county representative:			
<ul style="list-style-type: none"> The subject property is a 0.61-acre tract improved with a 1,712 square foot single family dwelling located at 116 Holman Drive in Hillsborough. There was no supporting documentation provided with this appeal. Staff visited the subject property for physical verification purposes and photos. After inspection and review, staff recommends the following changes: <ul style="list-style-type: none"> - Apply -20% adjustment to the land (low land that is prone to flooding) - Reduce the effective year built from 1998 to 1973 - Change the condition from Average to Fair These proposed changes would result in a revised assessment of \$255,500 for the subject property. Photo of Subject GIS Map Current Property Record Card Proposed Property Record Card 			

Motion of the Board	Accept County's Proposed Value:	\$255,500
Made the motion	Richal Vanhook	
Seconded the motion	Barbara Levine	
Voted For	All BOER Members	...
Voted Against	...	...

Property Identification:

Property Owner	Christina Nickerson	Appellant (if different)	
Property Address	544 Homemont Avenue	Parcel ID or Abstract	9865627534

Statement of Appeal: Request reduction in value based on lack of neighborhood amenities.

Current Assessed Value	\$187,700	County Opinion	\$152,200
Time of Hearing	11:52 AM	Appellant Opinion	\$84,500
County Representative	Cyle Anderson	Board Decision	\$152,200

Evidence submitted by the appellant:			
<ul style="list-style-type: none"> The appellant states that the subject's neighborhood lacks speed bumps, emergency phones, night lights, sidewalks, and free rides. No supporting documentation was provided with this appeal. 			

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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 544 Homemont Avenue in Hillsborough. County staff conducted an on-site visit for physical verification purposes and photos and reviewed a sales analysis of recently sold D-graded homes within the subject's neighborhood. Based on this review, staff recommends reducing the quality grade from D-5 to D-15 to better reflect the grading of comparable properties in the area. This change would result in a revised assessed value of \$152,200 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:	\$152,200
Made the motion	Leon Meyers	
Seconded the motion	Barbara Levine	
Voted For	All BOER Members	...
Voted Against

Chair of the Board:

Signed by:
 Leon Meyers  _____ 2/2/2026
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Recording Secretary:

Signed by:
 Rob Teachout  _____ 2/2/2026
66C5C0F15BB84D8...

MINUTES
Orange County Board of Equalization and Review
 Meeting held on January 20, 2026

Board Members in attendance:

Chair of the Board	Leon Meyers	Yes
Regular Member	Saru Salvi	No
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	Yes
Alternate Member	Barbara Levine	No

Orange County Staff in attendance:

Tax Administrator	Nancy Freeman
Real Property Appraisal Manager	Roger Gunn
Chief Appraiser	Kelly Wells
Temporary Appraiser Assistant	Rob Teachout
Appraiser	Cyle Anderson
Appraiser	Heidi Whetzel
Appraiser	Dana Hall

Meeting Schedule:

No.	Time	Appellant	PIN or Abstract	Appeared	Appeal Type
1	1:00PM	Sharon Kay Carmen	9875308089	Yes	Value - Real
2	1:09PM	Michael D. West	9857905106	Yes	Value - Real
3	2:23PM	Thomas G. Brown	9883085566	Yes	Value - Real
4	2:50PM	Nalin R. Parikh	9799380761	Yes	Value - Real
5	3:28PM	William S. Aldridge	9768478460	Yes	Value - Real
6	3:47PM	Pamela H. Butler Trustee	9860876765	Remote	Value - Real

	Time	By
Meeting called to order	1:00 PM	Leon Meyers
Meeting adjourned	4:00 PM	Richal Vanhook

Motion	Time	By	Second
To move into recess	1:33 PM	Richal Vanhook	Shannon Julian
To return to order	2:23 PM	Richal Vanhook	Shannon Julian

Property Identification:

Property Owner	Sharon Kay Carmen	Appellant (if different)	
Property Address	117 Gwen Road	Parcel ID or Abstract	9875308089

Statement of Appeal: Request reduction in value based on email from a broker.

Current Assessed Value	\$87,600	County Opinion	\$70,100
Time of Hearing	1:00 PM	Appellant Opinion	Not Provided
County Representative	Cyle Anderson	Board Decision	\$70,100

Evidence submitted by the appellant:	
<ul style="list-style-type: none"> No opinion of value was stated; however, the appellant submitted an email from a broker dated July 30, 2025, estimating the subject's value between \$62,000 and \$68,000 based on a recent sales analysis. 	

Evidence submitted by the county representative:	
<ul style="list-style-type: none"> The subject property is a 0.91-acre vacant lot located off Gwen Road in Hillsborough. The appellant submitted an email from a broker dated July 30, 2025, estimating the subject's value between \$62,000 and \$68,000 based on a recent sales analysis. Three of the four comparable sales used in this analysis sold in 2025 and were therefore not considered by staff. Staff reviewed available sales data and did not identify any vacant land sales within the subject's neighborhood. As part of its analysis, staff reviewed the appellant's 2024 comparable sale, a 0.58-acre vacant lot located off King James Street in Hillsborough. This analysis also includes a vacant lot located in Neighborhood 4320. While these lots are smaller than the subject, they are not encumbered by a large utility easement, as confirmed through review of the subject's recorded plat. After review, staff recommends increasing the existing land adjustment from -25% to -40% to better account for the size of the utility easement and the associated setbacks. This adjustment results in a revised assessment of \$70,100 for the subject property. GIS Map Sales Analysis Current Property Record Card Proposed Property Record Card 	

Motion of the Board	Accept County's Proposed Value:	\$70,100
Made the motion	Richal Vanhook	
Seconded the motion	Shannon Julian	
Voted For	All BOER Members	...
Voted Against	...	...

Property Identification:

Property Owner	Michael D. West	Appellant (if different)	Adam Newton (partner)
Property Address	734 Sinai Circle	Parcel ID or Abstract	9857905106

Statement of Appeal: Request reduction in value based on a creek, its setbacks and a comparable property.

Current Assessed Value	\$508,600	County Opinion	\$508,600
Time of Hearing	1:09 PM	Appellant Opinion	Not Provided
County Representative	Cyle Anderson	Board Decision	\$497,700

Evidence submitted by the appellant:
<ul style="list-style-type: none"> The appellant states that a creek and its setbacks render most of this lot unbuildable. The appellant provided a GIS aerial photo and an equity comparable, 711 Sinai Circle, as supporting evidence.

Evidence submitted by the county representative:
<ul style="list-style-type: none"> The subject property is a 3.10-acre tract improved with a 2,547 square foot single-family dwelling located at 734 Sinai Circle in Hillsborough. The appellant contends that a creek and associated setbacks render much of the lot unbuildable. In support of this claim, the appellant submitted a GIS aerial image and one equity comparable, 711 Sinai Circle. County staff reviewed the equity comparable and determined that it has a lower assessment due to its smaller acreage and 589 fewer square feet of living area. Staff also reviewed the appellant's concerns regarding the creek and accompanying setbacks. Given the creek's location at the rear of the subject property, staff contends that the existing -10% topography adjustment adequately accounts for this condition. Additionally, staff reviewed a sales analysis of similarly graded homes within the subject's neighborhood. Based on this analysis, the subject's assessment is consistent with comparable properties. Therefore, County staff recommends no change to the current assessment of \$508,600. GIS Map Sales Analysis Current Property Record Card

Motion of the Board	Value Changed as Follows:	\$497,700 (increase stream adjustment to -20%)
Made the motion	Shannon Julian	
Seconded the motion	Richal Vanhook	
Voted For	All BOER Members	...
Voted Against	...	...

Property Identification:

Property Owner	Thomas G. Brown	Appellant (if different)	
Property Address	0.34-acre parcel on Lannie Drive	Parcel ID or Abstract	9883085566

Statement of Appeal: Request reduction in value based on flooding.

Current Assessed Value	\$60,600	County Opinion	\$18,600
Time of Hearing	2:23 PM	Appellant Opinion	\$10,000
County Representative	Cyle Anderson	Board Decision	\$15,600

Evidence submitted by the appellant:
<ul style="list-style-type: none"> The appellant states that the subject lot is prone to flooding during rainfall.

Evidence submitted by the county representative:
<ul style="list-style-type: none"> The subject property is a 0.34-acre tract improved with a storage building and patio, located in front of 2300 Lannie Drive in Hillsborough. After reviewing the appellant's statement and taking measurements using GIS aerial imagery, County staff recommends applying a -70% land adjustment to account for low-lying land conditions and the stream running through the center of the property. Staff finds that these conditions significantly limit the utility of the subject lot. These adjustments would result in a revised assessment of \$18,600. GIS Map GIS Map #2 Current Property Record Card Proposed Property Record Card

Motion of the Board	Value Changed as Follows:	\$15,600 (total of -75% flood adjustment)
Made the motion	Richal Vanhook	
Seconded the motion	Shannon Julian	
Voted For	All BOER Members	...
Voted Against	...	...

Property Identification:

Property Owner	Nalin R. Parikh	Appellant (if different)	
Property Address	104 Old Stable Court	Parcel ID or Abstract	9799380761

Statement of Appeal: Request reduction in value based on house design.

Current Assessed Value	\$335,700	County Opinion	\$335,700
Time of Hearing	2:50 PM	Appellant Opinion	\$210,000
County Representative	Dana Hall	Board Decision	\$335,700

Evidence submitted by the appellant:
<ul style="list-style-type: none"> It is a two storied home and no senior would live here. This is senior neighborhood. No children, no playground, no club house, and no swimming pool. These are townhomes and all units are not similar.

Evidence submitted by the county representative:

- The subject property is a townhome located at 104 Old Stable Road in Chapel Hill. On November 6, 2025, a representative from Tanner Valuation Group conducted a field visit on behalf of the County. There were no apparent observations or additional evidence identified that would support a reduction in value.
- A comparable sales report includes several qualified neighborhood sales, all reflecting the same B-10 grade and a similar effective year built. Based on the recommendation from Tanner Valuation Group and the supporting comparable sales data provided, the County recommends no change in value at this time.
- Photo of Subject
- GIS Map
- Current Property Record Card
- Comparable Report

Motion of the Board	Accept County's Proposed Value:	\$335,700 No change in value
Made the motion	Richal Vanhook	
Seconded the motion	Shannon Julian	
Voted For	All BOER Members	...
Voted Against	...	...

Property Identification:

Property Owner	William S. Aldridge	Appellant (if different)	
Property Address	605 Carl Drive	Parcel ID or Abstract	9768478460

Statement of Appeal: Request reduction in value based on topography of parcel.

Current Assessed Value	\$51,800	County Opinion	\$41,400
Time of Hearing	3:28 PM	Appellant Opinion	\$25,000
County Representative	Heidi Whetzel	Board Decision	\$41,400

- Evidence submitted by the appellant:**
- This is not a usable property for development. Almost all the property is on a steep incline; the rest is a gully with a stream running through the middle of it. Over the last two years prior purchase offers on the property without offer or conducting an actual physical inspection of it have ranged from \$10,000 to \$35,000.

- Evidence submitted by the county representative:**
- The subject property is a vacant 1-acre lot located at 605 Carl Drive in Chapel Hill. The parcel has a steep slope that limits the usable area of the site, and the remainder of the lot contains a gully with a stream running through the center, further restricting buildable area. A -75% land adjustment has already been applied for power lines and setback limitations. The County recommends an additional -5% adjustment for topography for a total land adjustment of -80% which would lead to a revised value of \$41,400.
 - Contour Map
 - GIS Map

- Plat
- Current Property Record Card
- Proposed Property Record Card

Motion of the Board	Accept County's Proposed Value:	\$41,400
Made the motion	Richal Vanhook	
Seconded the motion	Shannon Julian	
Voted For	All BOER Members	...
Voted Against	...	...

Property Identification:

Property Owner	Pamela H. Butler Trustee	Appellant (if different)	
Property Address	7318 Old Nc 86	Parcel ID or Abstract	9860876765

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

Current Assessed Value	\$113,400	County Opinion	\$113,400
Time of Hearing	3:47 PM	Appellant Opinion	\$50,000
County Representative	Dana Hall	Board Decision	\$28,300

Evidence submitted by the appellant:	
<ul style="list-style-type: none"> • 7030 Old NC 86, lot size .46 sold at 14,000 on 04/17/2025 7024 Old NC 86, lot size .46 values at 8,000. 	

Evidence submitted by the county representative:	
<ul style="list-style-type: none"> • The subject property consists of 0.46 acres of land located at 7318 Old NC 86. The appellant provided two comparable lot sizes; however, neither represents a qualified sale within the review period for the 2025 revaluation. In addition, both of the appellant’s comparable lots have significantly lower values because they are not suitable for building, resulting in a standard -75% land influence adjustment. • The comparable report provided includes four qualified land sales within a two-mile radius of the subject property. Of these four sales, parcel 9860706273 (1.326 acres) carries a -50% land influence due to floodplain conditions, while the remaining three parcels have no land influences associated with them. • Based on the information in the comparable report, the County recommends no change in value at this time. • Comparable Report • GIS Map • Current Property Record Card • Comparables - Production Property Record Cards 	

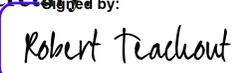
Motion of the Board	Value Changed as Follows:	\$28,300 (-75% land adjustment - denied improvement permit)
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Made the motion	Leon Meyers	
Seconded the motion	Richal Vanhook	
Voted For	All BOER Members	...
Voted Against	...	...

Chair of the Board:

Signed by:
Leon Meyers 
0657F15A3C6D4FE... 2/2/2026

Recording Secretary:

Signed by:
Rob Teachout 
66C5C0F15BB84D8... 2/2/2026