

MINUTES
Orange County Board of Equalization and Review
 Meeting held on January 28, 2026

Board Members in attendance:

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

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	Cyle Anderson
Appraiser	Jimmy Milliken

Meeting Schedule:

No.	Time	Appellant	PIN or Abstract	Appeared	Appeal Type
1	1:54PM	Doris M. Wilson	9864887298	No	Value - Real
2	2:09PM	Cyrus D. Hogue III	9874247856	No	Value - Real
3	2:16PM	Bryan B. Hilley	9864714141	Yes	Value - Real
4	2:45PM	Dwight DeBree (for Elizabeth H DeBree)	9788595227	Yes	Value - Real
5	3:15PM	Larry Darnell Reid	9870647011	Yes	Value - Real
6	3:35PM	Larry Darnell Reid	9870637810	Yes	Value - Real
7	3:46PM	Sandra J. Theard	9860403869	Yes	Value - Real

	Time	By
Meeting called to order	1:54 PM	Leon Meyers
Meeting adjourned	4:12 PM	Leon Meyers

Property Identification:

Property Owner	Doris M. Wilson	Appellant (if different)	
Property Address	408 North Hasell Street	Parcel ID or Abstract	9864887298

Statement of Appeal: Seemingly requests reduction in value based on recent storm damage. However, appellant's stated opinion of value is higher than assessed value.

Current Assessed Value	\$409,800	County Opinion	\$388,300
Time of Hearing	1:54 PM	Appellant Opinion	\$600,000
County Representative	Cyle Anderson	Board Decision	\$388,300*

Evidence submitted by the appellant:	
<ul style="list-style-type: none"> The appellant states that the home suffered damage to the roof and ceiling in the "last recent storm." No supporting documentation was provided with this appeal. 	

Evidence submitted by the county representative:	
<ul style="list-style-type: none"> The subject property is a 0.50-acre tract improved with a 1,480 square foot single-family residence located at 408 N. Hassell Street in Hillsborough. The appellant states that the dwelling sustained damage during a recent storm. However, no supporting documentation was provided with this appeal. The County visited the subject property for physical verification purposes and photos. Staff also reviewed a sales analysis of recently sold C-graded homes within the subject's neighborhood. Based on inspection and review, the County recommends applying a -10% land adjustment to account for slope and topography issues. This adjustment results in a revised assessed value of \$388,300 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:	\$388,300
Made the motion	Leon Meyers	
Seconded the motion	Barbara Levine	
Voted For	Shannon Julian	...
Voted Against	...	...

*Note: The appellant did not attend her scheduled meeting. As a result, the appeal was heard based on the evidence the appellant submitted. After the meeting, the appellant contacted the Tax Office and informed the Tax Office that she did not remember that her appeal was scheduled for January 28, 2026, and asked that the Board reschedule her appeal, if possible. On January 29, 2026, the appellant's request was presented to the Board. The Board agreed to rescind the decision from December 28, 2026, and allow the appeal meeting to be scheduled for a later date only if the appellant intended to present new evidence to support the appeal. The Appraiser contacted the appellant and confirmed that it is her intent to present new evidence, so the appeal meeting has subsequently been rescheduled for February 4, 2026,

at which time the Board will vote on a motion to rescind the initial decision, then, if passed, hear the appeal again.

Property Identification:

Property Owner	Cyrus D. Hogue III	Appellant (if different)	
Property Address	210 Burnside Drive	Parcel ID or Abstract	9874247856

Statement of Appeal: Request reduction in value based on land use limitations and a comparable property.

Current Assessed Value	\$199,300	County Opinion	\$199,300
Time of Hearing	2:09 PM	Appellant Opinion	\$40,000
County Representative	Cyle Anderson	Board Decision	\$199,300

Evidence submitted by the appellant:
<ul style="list-style-type: none"> The appellant states that floodplain and zoning regulations limit the subject tract to agricultural uses. The appellant provided a nearby tract, PIN 9874340912, as an equity comparable. The appellant also submitted a GIS aerial photo and a document discussing the limitations of development for a property that's in a floodplain.

Evidence submitted by the county representative:
<ul style="list-style-type: none"> The subject property is a 3.50-acre tract improved with a shed and located at 210 Burnside Drive in Hillsborough. County staff visited the subject property for physical verification and reviewed the appellant's supporting documentation, including the equity comparable located at 230 Burnside Drive. This comparable is significantly larger than the subject and is an exempt property owned by the Archaeological Conservancy. As an exempt parcel, it carries a land adjustment of -99%. Staff also reviewed the subject's property record card and a sales analysis of recently sold vacant lots within the subject's neighborhood. The subject property already reflects a -90% land adjustment, which accounts for floodplain and irregular shape issues that significantly impact the utility of the tract. The comparable sales in the County's analysis exhibit similar, though less severe, constraints, which are reflected in their respective land adjustments. Comparable #1 includes a -70% adjustment, while Comparable #2 reflects a -45% adjustment. After inspection and review, County staff recommends no change to the current assessed value of \$199,300 for the subject property. Photo of Subject GIS Map GIS aerial of appellant's equity comp Archaeological Conservancy document Sales analysis GIS aerial comp #1 GIS aerial comp #2 Current Property Record Card

Motion of the Board	Accept County's Proposed Value:	\$199,300 No change in value
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Made the motion	Leon Meyers		
Seconded the motion	Barbara Levine		
Voted For	Shannon Julian		...
Voted Against	...		...

Property Identification:

Property Owner	Bryan B. Hilly	Appellant (if different)	
Property Address	107 Elfin Boulevard	Parcel ID or Abstract	9864714141

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

Current Assessed Value	\$414,600	County Opinion	\$414,600
Time of Hearing	2:16 PM	Appellant Opinion	\$345,500
County Representative	Cyle Anderson	Board Decision	\$414,600

Evidence submitted by the appellant:	
<ul style="list-style-type: none"> The appellant provided six comparable sales as supporting documentation. 	

Evidence submitted by the county representative:	
<ul style="list-style-type: none"> The subject property is a 1,702 square foot townhouse situated on a 0.05-acre lot, located at 107 Elfin Boulevard in Hillsborough. The appellant submitted six comparable sales in support of this appeal. However, none are located within the subject's neighborhood. The County conducted a sales analysis of similarly sized townhomes within the subject's neighborhood. One-story townhomes were excluded from this analysis, as the subject is a two-story dwelling. Based on this review, the subject's value per square foot is consistent with that of the comparable properties. Therefore, the County recommends no change to the current assessed value of \$451,400. Photo of Subject GIS Map Sales Analysis Current Property Record Card 	

Motion of the Board	Accept County's Proposed Value:	\$414,600 No change in value
Made the motion	Barbara Levine	
Seconded the motion	Shannon Julian	
Voted For	All BOER Members	...
Voted Against	...	...

Property Identification:

Property Owner	Elizabeth H. Debree	Appellant (if different)	Dwight Debree
Property Address	507 North Street	Parcel ID or Abstract	9788595227

Statement of Appeal: Request reduction in value based on comparable lot values.

Current Assessed Value	\$859,200	County Opinion	\$859,200
Time of Hearing	2:45 PM	Appellant Opinion	\$559,200
County Representative	Cyle Anderson	Board Decision	\$859,200

Evidence submitted by the appellant:
<ul style="list-style-type: none"> The appellant expressed concern regarding the significant disparity in lot values between the subject's neighborhood and a nearby neighborhood in proximity, with average lot values of approximately \$700,000 compared to \$400,000. In support of this claim, the appellant provided an aerial map highlighting the location of both neighborhoods and their close geographic relationship.

Evidence submitted by the county representative:
<ul style="list-style-type: none"> The subject property is a 0.3-acre lot improved with a multi-family dwelling located at 507 North Street in Chapel Hill. The appellant expressed concern regarding the significant disparity in lot values between the subject's neighborhood and a nearby neighborhood in close proximity, with base lot values of \$700,000 compared to \$400,000. County staff reviewed a sales analysis of recently sold properties within the subject's neighborhood. After review, staff determined that the subject's value per square foot is less than that of the comparable sales. Therefore, staff recommends no change to the current assessment of \$859,200. Photo of Subject GIS Map Sales analysis Current Property Record Card

Motion of the Board	Value Changed as Follows:	\$859,200 (Correct building type from multi-family to single-family and override value to remain at current assessed value). No overall change in value.
Made the motion	Leon Meyers	
Seconded the motion	Shannon Julian	
Voted For	All BOER Members	...
Voted Against	...	...

Property Identification:

Property Owner	Larry Darnell Reid	Appellant (if different)	
Property Address	1819 Purefoy Drive	Parcel ID or Abstract	9870647011

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

Note: Motion to reconsider original motion when appellants appeared after the initial vote.

Current Assessed Value	\$637,100	County Opinion	\$575,000
Time of Hearing	3:15 PM	Appellant Opinion	\$515,000
County Representative	Jimmy Milliken	Board Decision	\$551,000

Evidence submitted by the appellant:
<ul style="list-style-type: none"> • Condition and repairs needed.

Evidence submitted by the county representative:
<ul style="list-style-type: none"> • The subject property is located at 1819 Purefoy Drive in NBC 7032 and was built in 2003. The dwelling contains 4,059 square feet of living area. • The subject property was included in a neighborhood review requested by the Board of Equalization and Review during which the land value was adjusted. After reviewing the documentation submitted with the appeal, County staff recommends applying an additional 10% land adjustment to account for the 60-foot-wide easement that traverses the property. • County staff also recommends adjusting the dwelling’s condition from Average to Fair and applying additional 5% physical depreciation to account for documented issues related to the bathroom, deck, and skylights. • The recommended changes would result in a revised value of \$575,000. • Current Property Record Card • Proposed Property Record Card • GIS Map • Photo of Subject

Motion of the Board	Value Changed as Follows:	\$551,000 (total of 10% additional physical depreciation)
Made the motion	Barbara Levine	
Seconded the motion	Shannon Julian	
Voted For	All BOER Members	...
Voted Against	...	...

Property Identification:

Property Owner	Larry Darnell Reid	Appellant (if different)	
Property Address	8006 Sandberg Lane	Parcel ID or Abstract	9870637810

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

Note: Motion to reconsider original motion when appellants appeared after the initial vote.

Current Assessed Value	\$335,100	County Opinion	\$325,800
Time of Hearing	3:35 PM	Appellant Opinion	\$280,000
County Representative	Jimmy Milliken	Board Decision	\$306,200

Evidence submitted by the appellant:
<ul style="list-style-type: none"> • Condition and repairs needed.

Evidence submitted by the county representative:	
<ul style="list-style-type: none"> • The subject property is located at 8006 Sandberg Lane in NBC 7032. The dwelling is a one-story residence built in 1986 and contains 1,736 square feet of living area. • The subject property was included in a neighborhood review requested by the Board of Equalization and Review. Based on the documentation submitted with the appeal, County staff recommends adjusting the construction grade from B-15 to C+10. The effective year built remains the actual year built, as the issues outlined in the appeal support the effective age. • The recommended change results in a revised assessed value of \$325,800. • Current Property Record Card • Proposed Property Record Card • GIS Map • Photo of Subject 	

Motion of the Board	Value Changed as Follows:	\$306,200 (additional 10% physical depreciation to building, condition changed to Fair)
Made the motion	Shannon Julian	
Seconded the motion	Barbara Levine	
Voted For	All BOER Members	...
Voted Against	...	...

Property Identification:

Property Owner	Sandra J. Theard	Appellant (if different)	
Property Address	8500 Union Grove Church Road	Parcel ID or Abstract	9860403869

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

Current Assessed Value	\$514,400	County Opinion	\$481,200
Time of Hearing	3:46 PM	Appellant Opinion	\$314,400
County Representative	Jimmy Milliken	Board Decision	\$429,200

Evidence submitted by the appellant:	
<ul style="list-style-type: none"> • The land is significantly overvalued based on two primary factors: 1) there's another property in the middle of my land that is not owned by me and impacts at least half of my land, which would make it difficult to sell anywhere close to the market value you have listed, and 2) my lot floods significantly and I am attaching photos of this. My dad bought this property in 1945 and we've been here ever since. There are no comparable sales within miles of my home and the ones informing the County's values are drastically different in condition and land quality. This appeal is being supported by the Orange County Property Tax Justice Coalition, with additional evidence to be submitted to Chad Stevens by Hudson Vaughan or Judge Beverly Scarlett. My home is not a "B-" grade construction based on your Schedule of Values. While it is a brick structure, it had inexpensive and stock interior finishings which should make it a "C" grade at best. There are two abandoned structures on my property that are used for storage but are in Orange County system as homes. One doesn't even have a back wall on it or water. Neither has electricity. Even though you show these as poor condition homes, they should not have more value than a shed. Pictures attached. 	

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Evidence submitted by the county representative:

- **Subject Property Overview:** The subject property is located at 8500 Union Grove Church Road in NBC 7030. The home was built in 1978 and contains 2,566 square feet of living area.
- **Review of Submitted Documentation:** County staff reviewed the submitted materials, which primarily focused on the land value, with additional comments regarding the older improvements on the parcel.
- **During the informal appeal,** the land value was previously adjusted to account for access limitations related to the smaller interior parcel and topographical (low land) conditions.
- **Land Review and Corrections:** Staff identified the need to correct the land unit count from 4.54 acres to 3.91 acres. Applying this correction results in a new land value of \$224,600. A land sales analysis of transactions within NBC 7030 was completed, and based on the findings, no additional land adjustments are warranted.
- **Improvements Review:** The primary two-story brick dwelling remains appropriately assessed; no further adjustments are recommended.
- **The abandoned structures were reviewed,** and the following depreciation corrections are recommended:
 Card #2: Increase physical depreciation from 79% to 85%, reflecting advanced deterioration.
 Card #3: Increase physical depreciation from 73.4% to 95%, as the structure is open to the elements and in substantially poor condition.
- **Recommendation:** With the corrected land units and the updated depreciation on the abandoned structures, the County recommends a revised assessed value of \$481,200 for the 2025 assessment.
- Land Sales Analysis
- Current Property Record Card
- Proposed Property Record Card
- Maps
- GIS Map
- Photo of Subject

Motion of the Board	Value Changed as Follows:	\$429,200 (Main home grade changed to C. Two outbuilding homes changed to E grade with 99% depreciation (\$300 value each)).
Made the motion	Barbara Levine	
Seconded the motion	Shannon Julian	
Voted For	All BOER Members	...
Voted Against	...	...

Consent Agenda:

Motion of the Board	Accept Proposed Consent Agenda?:	Yes
Made the motion	Shannon Julian	
Seconded the motion	Barbara Levine	
Voted For	Leon Meyers	...
Voted Against	...	...

Notes:

See Consent Agenda attached.

Chair of the Board:

Signed by:

Leon Meyers


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2/2/2026

Recording Secretary:

Signed by:

Rob Teachout


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2/2/2026

Parcel ID	Owner Name	Current Value	Recommended Value	Reason for change	Date Signed
9798153002	Igor Lorenzo Andreoni	\$520,600	\$473,400	The County recommends correcting the sketch of the property and adjusting the assigned areas. The unfinished basement is partially finished per sales information as is the enclosed porch now to be included in the total living area of 1,373 square feet. The County also suggests adjusting the grade from B-10 to C+05 and adding an additional -10% adjustment for traffic noise to the land's existing -15% adjustment. These adjustments would result in a revised value of \$473,400.	1/23/26