

MINUTES
Orange County Board of Equalization and Review
 Meeting held on February 4, 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 |
| Office Assistant | Jennifer Rigsbee |
| Real Property Appraisal Manager | Roger Gunn |
| Chief Appraiser | Kelly Wells |
| Temporary Appraiser Assistant | Rob Teachout |
| Appraiser | Jimmy Milliken |
| Appraiser | Christy Carden |
| Appraiser | Louise Benson-Lochner |
| Appraiser | Cyle Anderson |
| Staff Attorney | Martha Bordogna |

Meeting Schedule:

| No. | Time | Appellant | PIN or Abstract | Appeared | Appeal Type |
|-----|---------|-----------------------------|----------------------------|----------|---------------------|
| 1 | 9:05AM | Rula Musa Freiji | 9865617768 | No | Value - Real |
| 2 | 9:09AM | Rula Musa Freiji | 9865618764 | No | Value - Real |
| 3 | 9:11AM | Rula Musa Freiji | 9865619764 | No | Value - Real |
| 4 | 9:12AM | Rula Musa Freiji | 9865618628 | No | Value - Real |
| 5 | 9:15AM | FFF LLC | 9789014689 | No | Value - Real |
| 6 | 9:17AM | Anna C. Lewis Heirs, Et Al | 9864885361 | No | Value - Real |
| 7 | 9:26AM | Greg Bohlen | 3222308 | No | Compromise of Taxes |
| 8 | 9:36AM | Union Grove Farm | 3206178 | No | Compromise of Taxes |
| 9 | 9:37AM | Union Grove Farm Distillery | 3217089 | No | Compromise of Taxes |
| 10 | 9:38AM | Cedar Creek Farm | 256580 | No | Compromise of Taxes |
| 11 | 10:20AM | Spencer Donald Wood | 9789025820 | No | Value - Real |
| 12 | 10:32AM | Margaret Clark | 9865713525 | Yes | Value - Real |

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| 13 | 11:00AM | CrossFit Chapel Hill | 1065926 | Yes | Compromise of Taxes |
| 14 | 11:14AM | Zachary James Reitman | 9798191929 | Yes | Value - Real |
| 15 | 11:26AM | Patricia J. McPherson | 9865622476 | No | Value - Real |
| 16 | 11:28AM | Patricia J. McPherson | 9865623485 | No | Value - Real |

| | Time | By |
|-------------------------|----------|----------------|
| Meeting called to order | 9:05 AM | Leon Meyers |
| Meeting adjourned | 11:30 AM | Richal Vanhook |

Property Identification:

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|-------------------------|-------------------|---------------------------------|----------------------------|
| Property Owner | Rula Musa Freiji | Appellant (if different) | |
| Property Address | 238 Torain Street | Parcel ID or Abstract | 9865617768 |

Statement of Appeal: Request reduction in value based on comparable lots on Realtor.com.

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|-------------------------------|-------------|--------------------------|-----------|
| Current Assessed Value | \$270,100 | County Opinion | \$258,100 |
| Time of Hearing | 9:05 AM | Appellant Opinion | \$40,000 |
| County Representative | Kelly Wells | Board Decision | \$258,100 |

| Evidence submitted by the appellant: |
|---|
| <ul style="list-style-type: none"> Based on comparable lots on Realtor.com |

| Evidence submitted by the county representative: |
|---|
| <ul style="list-style-type: none"> The subject property is a 1,486 square foot Two-to-Four Family building (duplex) built in 2021 on a .24-acre lot in Hillsborough. Due to a BOER ordered neighborhood review and suggestion of Tanner Valuation's Group, the land base rate was reduced from \$100,000 to \$80,000 per lot. Based on equity, the County recommends adding a -15% adjustment to the land for shape and a drainage easement, resulting in a revised land value from \$80,000 to \$68,000 and total parcel value from \$270,100 to \$258,100. Photo of subject GIS Map Sales and Equity Analysis Current Property Record Card Proposed Property Record Card |

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|----------------------------|---------------------------------|-----------|
| Motion of the Board | Accept County's Proposed Value: | \$258,100 |
| Made the motion | Richal Vanhook | |
| Seconded the motion | Shannon Julian | |
| Voted For | All BOER Members | ... |
| Voted Against | ... | ... |

Property Identification:

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|-------------------------|-------------------|---------------------------------|----------------------------|
| Property Owner | Rula Musa Freiji | Appellant (if different) | |
| Property Address | 228 Torain Street | Parcel ID or Abstract | 9865618764 |

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

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|-------------------------------|-------------|--------------------------|----------|
| Current Assessed Value | \$68,000 | County Opinion | \$68,000 |
| Time of Hearing | 9:09 AM | Appellant Opinion | \$30,000 |
| County Representative | Kelly Wells | Board Decision | \$68,000 |

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| Evidence submitted by the appellant: | |
| <ul style="list-style-type: none"> "Lots of water runoff from street, needs size adjustment and increase outpaced inflation." | |

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| Evidence submitted by the county representative: | |
| <ul style="list-style-type: none"> The subject property is a .23-acre vacant lot in Hillsborough. Due to a BOER ordered neighborhood review and suggestion of Tanner Valuation's Group, the land base rate was reduced from \$100,000 to \$80,000 per lot. The parcel is slightly smaller than the median lot size of .30 acre but warrants no size adjustment. There is currently a -15% shape adjustment on the land due to its triangular shape. The County recommends no further adjustment. Photo of subject GIS Map Sales and Equity Analysis Current Property Record Card | |

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|----------------------------|---------------------------------|----------|
| Motion of the Board | Accept County's Proposed Value: | \$68,000 |
| Made the motion | Shannon Julian | |
| Seconded the motion | Richal Vanhook | |
| Voted For | All BOER Members | ... |
| Voted Against | ... | ... |

Property Identification:

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|-------------------------|-------------------|---------------------------------|----------------------------|
| Property Owner | Rula Musa Freiji | Appellant (if different) | |
| Property Address | 222 Torain Street | Parcel ID or Abstract | 9865619764 |

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

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|-------------------------------|----------|--------------------------|----------|
| Current Assessed Value | \$80,000 | County Opinion | \$68,000 |
| Time of Hearing | 9:11 AM | Appellant Opinion | \$30,000 |

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| County Representative | Kelly Wells | Board Decision | \$68,000 |
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| Evidence submitted by the appellant: | | | |
| <ul style="list-style-type: none"> • "Lots of water runoff from the street and needs size adjustment. Price Increase has outpaced inflation." | | | |

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| Evidence submitted by the county representative: | | | |
| <ul style="list-style-type: none"> • The subject property is a .23-acre vacant lot in Hillsborough. • Due to a BOER ordered neighborhood review and suggestion of Tanner Valuation's Group, the land base rate was reduced from \$100,000 to \$80,000 per lot. • The County recommends adding a -15% land adjustment for the drainage easement along two sides of the parcel resulting in a revised value from \$80,000 to \$68,000. • Photo of subject • GIS Map • Plat • Sales and Equity Analysis • Current Property Record Card • Proposed Property Record Card | | | |

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|----------------------------|---------------------------------|----------|
| Motion of the Board | Accept County's Proposed Value: | \$68,000 |
| Made the motion | Richal Vanhook | |
| Seconded the motion | Shannon Julian | |
| Voted For | All BOER Members | ... |
| Voted Against | ... | ... |

Property Identification:

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|-------------------------|------------------------|---------------------------------|----------------------------|
| Property Owner | Rula Musa Freiji | Appellant (if different) | |
| Property Address | 215 Faucette Mill Road | Parcel ID or Abstract | 9865618628 |

Statement of Appeal: Request reduction in value based on Realtor.com and road runoff.

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|-------------------------------|-------------|--------------------------|----------|
| Current Assessed Value | \$80,000 | County Opinion | \$76,000 |
| Time of Hearing | 9:12 AM | Appellant Opinion | \$30,000 |
| County Representative | Kelly Wells | Board Decision | \$76,000 |

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| Evidence submitted by the appellant: | | | |
| <ul style="list-style-type: none"> • Based on Realtor.com. • Road runoff goes through. | | | |

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| Evidence submitted by the county representative: | | | |
| <ul style="list-style-type: none"> • The subject property is a .23-acre vacant lot in Hillsborough. | | | |

- The land base price was reduced from \$100,000 to \$80,000 per lot during a recent BOER ordered neighborhood review.
- Based on the review of the plat, the County recommends adding a -5% adjustment on the land for the drainage easement along the side of the parcel resulting in a revised value from \$80,000 to \$76,000.
- Photo of subject
- GIS Map
- Sales and Equity Analysis
- Current Property Record Card
- Proposed Property Record Card

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|----------------------------|---------------------------------|----------|
| Motion of the Board | Accept County's Proposed Value: | \$76,000 |
| Made the motion | Shannon Julian | |
| Seconded the motion | Richal Vanhook | |
| Voted For | All BOER Members | ... |
| Voted Against | ... | ... |

Property Identification:

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|-------------------------|--------------------|---------------------------------|----------------------------|
| Property Owner | FFF LLC | Appellant (if different) | |
| Property Address | 401 Severin Street | Parcel ID or Abstract | 9789014689 |

Statement of Appeal: Request reduction in value based on declining values per Zillow.com.

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|-------------------------------|-------------|--------------------------|-----------|
| Current Assessed Value | \$431,700 | County Opinion | \$430,100 |
| Time of Hearing | 9:15 AM | Appellant Opinion | \$402,000 |
| County Representative | Kelly Wells | Board Decision | \$430,100 |

- Evidence submitted by the appellant:**
- Using Zillow as a market value tool, the current values in this area have been on the decline. The value reported by Zillow in January of 2025 was \$402,000, with a current market value of \$384,500.

- Evidence submitted by the county representative:**
- The subject property is a 1,590 square foot Single Family home with 3 bedrooms and 2 baths built in 1957 on a .41-acre lot in Chapel Hill.
 - Per a BOER ordered neighborhood review and recommendation by Tanner Valuations Group, the land base rate was reduced from \$100,000 to \$80,000.
 - Based on information from a 2017 rental listing, the County recommends correcting the bath count from 2 full to 1 full and 1 half bath, reducing the value from \$431,700 to \$430,100.
 - Photo of subject
 - GIS Map
 - Sales and Equity Analysis
 - Current Property Record Card
 - Proposed Property Record Card

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| Motion of the Board | Accept County's Proposed Value: | \$430,100 |
| Made the motion | Richal Vanhook | |
| Seconded the motion | Shannon Julian | |
| Voted For | All BOER Members | ... |
| Voted Against | ... | ... |

Property Identification:

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|-------------------------|----------------------------|---------------------------------|----------------------------|
| Property Owner | Anna C. Lewis Heirs, Et Al | Appellant (if different) | |
| Property Address | 409 N. Hasell Street | Parcel ID or Abstract | 9864885361 |

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

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|-------------------------------|---------------|--------------------------|-----------|
| Current Assessed Value | \$272,300 | County Opinion | \$272,300 |
| Time of Hearing | 9:17 AM | Appellant Opinion | \$116,000 |
| County Representative | Cyle Anderson | Board Decision | \$272,300 |

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| Evidence submitted by the appellant: | |
| <ul style="list-style-type: none"> The appellant requests that someone visit the property to view the condition of the dwelling. | |

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| Evidence submitted by the county representative: | |
| <ul style="list-style-type: none"> The subject property is a 0.11-acre tract improved with a 1,032 square foot single-family dwelling located at 409 N. Hasell Street in Hillsborough. The appellant initially requested a field inspection but did not submit any supporting documentation with the appeal. County staff contacted the appellant to schedule the requested field inspection, at which time the appellant asked that the appeal be withdrawn. However, staff did not receive written confirmation or a signed withdrawal. As a result, a hearing for this appeal was scheduled for February 4, 2026. Staff reviewed a sales analysis of recently sold C-graded properties within the subject's neighborhood. Based on this review, staff recommends no change to the current assessed value of \$272,300. Photo of Subject GIS Map Sales Analysis Current Property Record Card | |

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| Motion of the Board | No Change in Assessed Value | \$272,300 |
| Made the motion | Shannon Julian | |
| Seconded the motion | Richal Vanhook | |
| Voted For | All BOER Members | ... |
| Voted Against | ... | ... |

Property Identification:

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|-------------------------|--|---------------------------------|-------------------------|
| Property Owner | Greg Bohlen | Appellant (if different) | |
| Property Address | Business Personal Property located at 7203 Union Grove Church Road | Parcel ID or Abstract | 3222308 |

Statement of Appeal: Request compromise the discovery penalties in total amount.

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|-------------------------------|----------------|--------------------------|---|
| Current Assessed Value | N/A | County Opinion | Applied statutory listing penalties |
| Time of Hearing | 9:26 AM | Appellant Opinion | Request compromise of taxes in the amount of \$146.52 |
| County Representative | Christy Carden | Board Decision | No compromise granted |

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| Evidence submitted by the appellant: | |
| <ul style="list-style-type: none"> Appellant stated that the process (meaning an audit by our office) took more than two years to complete and during this time the audit was incorrect and had to be adjusted several times and was not final until recently. Assessing a penalty for an adjudicated appeal is not reasonable. | |

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| Evidence submitted by the county representative: | |
| <ul style="list-style-type: none"> Union Grove Farm came to our department's attention in February 2023. Our audit vendor CTSI conducts audits for unlisted businesses in our county. We had them start an audit in May 2024. During this audit it was discovered there were three businesses. Greg Bohlen short term rentals (Airbnb), Union Grove Farm, and Union Grove Distillery. This particular account is the value for short-term rentals furnishings. Due to limited cost data on rental furnishings our office has adopted a standard 5% of value of the dwelling to capture for personal property. Main House 2023 & 2024 dwelling only value 627,000 5% = 31,350 Guest House 2023 & 2024 dwelling only value 50,800 5% = 2,540 Cabin 2024 dwelling-only value 31,000 5%= 1,550 These are value information purposes only. The discovery penalties are: 2023: \$75.65 (20%) 2024: \$40.53 (10%) 2025: \$30.34 (10%) Greg came into the office January 29, 2026 to leave payment less the discovery penalties. The check was short by \$25.08 in taxes so the 2025 bill still has a balance remaining. 2023 Paid Less Penalties 2024 Paid Less Penalties 2025 Less Penalties Balance \$25.08 Appellant's Appeal Letter Bills 2023-2025 | |

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| Motion of the Board | Other: | Deny appeal for penalty forgiveness |
| Made the motion | | Leon Meyers |
| Seconded the motion | | Shannon Julian |

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| Voted For | All BOER Members | ... |
| Voted Against | ... | ... |

Property Identification:

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|-------------------------|--|---------------------------------|-------------------------|
| Property Owner | Union Grove Farm | Appellant (if different) | |
| Property Address | Business Personal Property located at 3115 Dairyland Road | Parcel ID or Abstract | 3206178 |

Statement of Appeal: Request compromise the discovery penalties in total amount.

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|-------------------------------|----------------|--------------------------|---|
| Current Assessed Value | N/A | County Opinion | Applied statutory listing penalties |
| Time of Hearing | 9:36 AM | Appellant Opinion | Request compromise of taxes in the amount of \$1,719.17 |
| County Representative | Christy Carden | Board Decision | No compromise granted |

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| Evidence submitted by the appellant: | |
| <ul style="list-style-type: none"> Appellant stated that the process (meaning an audit by our office) took more than two years to complete and during this time the audit was incorrect and had to be adjusted several times and was not final until recently. Assessing a penalty for an adjudicated appeal is not reasonable. | |

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| Evidence submitted by the county representative: | |
| <ul style="list-style-type: none"> Union Grove Farm came to our department's attention in February 2023. Our audit vendor CTSI conducts audits for unlisted businesses in our county. We had them start an audit in May 2024. During this audit it was discovered there were three businesses. Greg Bohlen short term rentals (Airbnb), Union Grove Farm, and Union Grove Distillery. This account is the value farm equipment. Equipment Value: Information Purposes Only 2023: \$518,500 2024: \$484,000 2025: \$437,000 Appellant's Appeal Letter Bills 2023-2025 | |

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|----------------------------|------------------|-------------------------------------|
| Motion of the Board | Other: | Deny appeal for penalty forgiveness |
| Made the motion | Richal Vanhook | |
| Seconded the motion | Shannon Julian | |
| Voted For | All BOER Members | ... |
| Voted Against | ... | ... |

Property Identification:

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|-------------------------|---|---------------------------------|-------------------------|
| Property Owner | Union Grove Farm Distillery | Appellant (if different) | |
| Property Address | Business Personal Property located at 3115 Dairyland Road | Parcel ID or Abstract | 3217089 |

Statement of Appeal: Request compromise the discovery penalties in total amount.

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|-------------------------------|----------------|--------------------------|---|
| Current Assessed Value | N/A | County Opinion | Applied statutory listing penalties |
| Time of Hearing | 9:37 AM | Appellant Opinion | Request compromise of taxes in the amount of \$1,388.50 |
| County Representative | Christy Carden | Board Decision | No compromise granted |

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| Evidence submitted by the appellant: | | | |
| <ul style="list-style-type: none"> Appellant stating that the process (meaning an audit by our office) took more than two years to complete and during this time the audit was incorrect and had to be adjusted several times and was not final until recently. Assessing a penalty for an adjudicated is not reasonable. | | | |

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| Evidence submitted by the county representative: | | | |
| <ul style="list-style-type: none"> Union Grove Farm came to our department's attention in February 2023. Our audit vendor CTSI conducts audits for unlisted businesses in our county. We had them start an audit in May 2024. During this audit it was discovered there were three businesses. Greg Bohlen short term rentals (Airbnb), Union Grove Farm, and Union Grove Distillery. This account is the Distillery Equipment. Equipment Value: Information Purposes Only 2023: \$414,000 2024: \$391,500 2025: \$364,500 Appellant's Appeal Letter Bills 2023-2025 | | | |

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|----------------------------|------------------|-------------------------------------|
| Motion of the Board | Other: | Deny appeal for penalty forgiveness |
| Made the motion | | Shannon Julian |
| Seconded the motion | | Richal Vanhook |
| Voted For | All BOER Members | ... |
| Voted Against | ... | ... |

Property Identification:

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|-------------------------|---|---------------------------------|------------------------|
| Property Owner | Cedar Creek Farm | Appellant (if different) | |
| Property Address | Business Personal Property (Farm Equipment) | Parcel ID or Abstract | 256580 |

Statement of Appeal: Request compromise the discovery penalties in total amount.

Property Identification:

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|-------------------------|---------------------|---------------------------------|----------------------------|
| Property Owner | Spencer Donald Wood | Appellant (if different) | |
| Property Address | 817 Powell Street | Parcel ID or Abstract | 9789025820 |

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

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|-------------------------------|----------------|--------------------------|-----------|
| Current Assessed Value | \$422,400 | County Opinion | \$422,400 |
| Time of Hearing | 10:20 AM | Appellant Opinion | \$350,000 |
| County Representative | Jimmy Milliken | Board Decision | \$422,400 |

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| Evidence submitted by the appellant: | |
| <ul style="list-style-type: none"> • https://www.redfin.com/NC/Chapel-Hill/8-Powell-St-27516/home/44391788 | |

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| Evidence submitted by the county representative: | |
| <ul style="list-style-type: none"> • The subject property is located in NBC 7430 at 817 Powell Street, was built in 1957, and contains 1,477 square feet of living area. • The appellant submitted 8 Powell Street as a comparable. This property contains 1,148 square feet of living area, which is 329 square feet less than the subject. • County staff conducted a sales and equity analysis of similar properties within the subject’s neighborhood. The analysis included five sales from 2023 and 2024 with an average living area of 1,375 square feet. These properties indicate an average building value of \$139.47 per square foot, an average assessed value of \$307.53 per square foot, and an average sale price of \$330.45 per square foot, while the subject property’s building value is \$127.08 per square foot and the assessed value is at \$285.99 per square foot. • Based on the review and market data, the County considers the current assessed value to be supported and recommends no change in value. • Analysis • Current Property Record Card • GIS Map • Photo of Subject | |

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|----------------------------|-----------------------------|-----------|
| Motion of the Board | No Change in Assessed Value | \$422,400 |
| Made the motion | Richal Vanhook | |
| Seconded the motion | Shannon Julian | |
| Voted For | All BOER Members | ... |
| Voted Against | ... | ... |

Property Identification:

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|-------------------------|-----------------|---------------------------------|----------------------------|
| Property Owner | Margaret Clark | Appellant (if different) | Bonita Hardin |
| Property Address | 521 Hill Street | Parcel ID or Abstract | 9865713525 |

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

| | | | |
|-------------------------------|-----------------------|--------------------------|-----------|
| Current Assessed Value | \$114,700 | County Opinion | \$114,700 |
| Time of Hearing | 10:32 AM | Appellant Opinion | \$80,000 |
| County Representative | Louise Benson-Lochner | Board Decision | \$110,400 |

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| Evidence submitted by the appellant: |
| <ul style="list-style-type: none"> • The Appellant filed a formal appeal after a Board ordered neighborhood review for NBC 4306. • The Appellant stated "Bedrooms should be 2. I don't have an HVAC only a gas stove for heating. I think the shed is only worth between 150-200 dollars." • No additional evidence e.g., photos, repair bids, comparable sales were provided. |

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| Evidence submitted by the county representative: |
| <ul style="list-style-type: none"> • On January 28, 2026, a drive-by visit of the subject was performed by this appraiser. A drive-by evaluation is considered a sufficient review due to the nature of the appeal. • Observations and conclusions based on photos attached: <ol style="list-style-type: none"> 1. The Effective Year Built is the same as the Actual Year Built of 1954, this is conservative, and no change is recommended. 2. The Grade is D-15, this is conservative, and no change is recommended. 3. Previous appeals resulted in a Condition of Fair, this is conservative, and no change is recommended. 4. A photo of the storage building is attached, an assessed value of \$400 is conservative and no change is recommended. 5. A recent neighborhood review was performed for NBC 4306 resulting in a base land value of \$80,000 per site. The subject has a land influence of -10% for size (0.21 acres). No further change is recommended. 6. A Comper Report is attached. The two comps were chosen due to being the closest in actual year built. Additionally, these comps were the least expensive sales available. 7. Appellant evidence addresses: <ol style="list-style-type: none"> a) Bedroom count is 2 versus the 3 per county records. This correction does not affect the assessed value. b) The HVAC system does not include air conditioning; this aligns with the county records. No change. c) No market evidence was provided to warrant any additional reduction. • It is the appraisers position the current assessed value is appropriate. No change is recommended from the current assessed value of \$114,700. • Current & Recommended Property Record Card • Photos of Improvements • Maps - Location & GIS • Comper |

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| Motion of the Board | Value Changed as Follows: | \$110,400 (apply additional 10% physical depreciation) |
| Made the motion | Richal Vanhook | |
| Seconded the motion | Shannon Julian | |
| Voted For | All BOER Members | ... |
| Voted Against | ... | ... |

Property Identification:

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|-------------------------|--|---------------------------------|---------|
| Property Owner | CrossFit Chapel Hill | Appellant (if different) | |
| Property Address | Business Personal Property at 1129 Weaver Dairy Road. Suite AE | Parcel ID or Abstract | 1065926 |

Statement of Appeal: Request compromise the discovery penalties in total amount.

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|-------------------------------|----------------|--------------------------|---|
| Current Assessed Value | N/A | County Opinion | Applied statutory listing penalties |
| Time of Hearing | 11:00 AM | Appellant Opinion | Request compromise of taxes in the amount of \$1,155.45 |
| County Representative | Christy Carden | Board Decision | Compromise in taxes in the amount of \$577.73 granted |

| Evidence submitted by the appellant: | | | | | | | | | |
|--|----------------|----------------|--|----------------|----------------|----------------|----------------|----------------|---------------|
| <ul style="list-style-type: none"> • CrossFit Chapel Hill is requesting compromise of discovery penalties totaling \$1,155.45 associated with the Business Personal Property audit. CrossFit Chapel Hill is a small, locally owned business and until the audit process we didn't fully realize and understand the requirements, including asset classification and depreciation expectations. This experience has been a significant learning process for us and take responsibility for addressing these gaps moving forward. • We have taken additional steps moving forward to help prevent this from happening again. <ul style="list-style-type: none"> - Hire external consultant to perform a formal valuation of our gym assets. - We now work directly with an accountant to ensure BPP filings are accurate and submitted each year. -We have updated internal process so that assets tracking, depreciation schedules, and annual listings forms are handled systematically and proactively. • Our intent was to operate in good faith and remain compliant with County requirements. The penalties arose from lack of understanding rather than willful neglect and committed to full compliance moving forward. • The appellant is asking for the discovery penalties to be waived. Discovery penalties are from an audit that was conducted by our office in 2024. <p style="margin-left: 40px;">Discovery Penalties from an audit.</p> <table style="margin-left: 40px; border: none;"> <tr> <td>2024: \$149.14</td> <td>2022: \$225.70</td> <td>2020: \$330.90</td> </tr> <tr> <td>2023: \$157.58</td> <td>2021: \$277.93</td> <td>2019: \$14.20</td> </tr> </table> | | | | 2024: \$149.14 | 2022: \$225.70 | 2020: \$330.90 | 2023: \$157.58 | 2021: \$277.93 | 2019: \$14.20 |
| 2024: \$149.14 | 2022: \$225.70 | 2020: \$330.90 | | | | | | | |
| 2023: \$157.58 | 2021: \$277.93 | 2019: \$14.20 | | | | | | | |

| Evidence submitted by the county representative: |
|---|
| <ul style="list-style-type: none"> • Our office conducted an audit in 2024. Audit started in May 2024 and was completed in August of 2024. Resulting in discovery values for 2019-2024. Along with the discovery values were the discovery listing penalties: <ul style="list-style-type: none"> 2024: \$149.14 2023: \$157.58 2022: \$225.70 2021: \$277.93 2020: \$330.90 2019: \$ 14.20 2025: The account was discovered from prior year assessment using the audit findings. |

- 2026: Currently in listing season.
- County Recommendation: The discovery tax bills that were issued from the audit remain unpaid. Michael/Morgan inquired this week on how to pay them without paying penalty due to the appeal. (There is a requirement that penalties can't be paid before the hearing, or it voids the appeal). The accounts now include interest and discovery penalties it is more accurate to wait on payment until the Board's motion was complete.
 - Appellant's Appeal Letter
 - Tax Bills 2024-2019

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|----------------------------|------------------|---|
| Motion of the Board | Other: | Compromise 50% of listing penalty for each year |
| Made the motion | Leon Meyers | |
| Seconded the motion | Richal Vanhook | |
| Voted For | All BOER Members | ... |
| Voted Against | ... | ... |

Property Identification:

| | | | |
|-------------------------|-----------------------|---------------------------------|----------------------------|
| Property Owner | Zachary James Reitman | Appellant (if different) | |
| Property Address | 621 Sugarberry Road | Parcel ID or Abstract | 9798191929 |

Statement of Appeal: Request reduction in value based on recent purchase.

| | | | |
|-------------------------------|----------------|--------------------------|-------------|
| Current Assessed Value | \$2,162,800 | County Opinion | \$2,162,800 |
| Time of Hearing | 11:14 AM | Appellant Opinion | \$2,000,000 |
| County Representative | Jimmy Milliken | Board Decision | \$2,162,800 |

Evidence submitted by the appellant:

- “Thank you for considering our 2025 appeal and for providing us another opportunity to appeal the January 2025 property valuation. We purchased the property through an arm’s-length transaction with an offer submitted on January 27, 2025, and final settlement completed on March 28, 2025. The agreed-upon purchase price was \$2,000,000, which therefore represents the fair market value as of January 2025. In the 2025 revaluation—and as discussed in the appraiser’s assessment during our initial appeal hearing on September 3, 2025—the January 2025 listing price of \$2,250,000 was strongly relied upon as a primary factor supporting the assessed value. We respectfully believe this reliance is misplaced. A listing price reflects a seller’s initial asking position and does not establish market value; the most reliable indicator of value is the price achieved through an arm’s-length transaction. For clarity, our initial offer submitted in January 2025 was \$2,025,000. Following inspection and negotiations related to the property’s condition, the final settlement included a \$25,000 adjustment, resulting in an effective purchase price of \$2,000,000. This negotiated outcome directly reflects market conditions and the property’s condition at that time. If helpful, we would be glad to resubmit our detailed 2025 appeal materials, which document property-specific concerns that support the final sale price and further justify a January 2025 valuation of \$2,000,000.”

| Evidence submitted by the county representative: | |
|---|--|
| <ul style="list-style-type: none"> • The subject property is located in NBC 7530 at 621 Sugarberry Road and is improved with an 8,471 square foot single-family dwelling built in 2005. The subject sold in 2017 for \$1,800,000, with additional improvements made following that sale. • The property was exposed to the open market in 2024 for approximately 2.5 months with an original list price of \$2,250,000. The property remained listed at \$2,250,000 into January of 2025 and ultimately sold in March of 2025. As this sale occurred after the January 1, 2025, assessment date, it was not considered for valuation purposes. • At the former BOER hearing, the Board ordered a value of \$2,182,800. Subsequent to the hearing, the Board ordered a neighborhood review of NBC 7530, which resulted in a land value adjustment and a revised total assessment of \$2,162,800. • County staff conducted a sales and equity analysis of recently sold properties within the subject’s neighborhood that are similar in size, quality, and age. Based on this analysis, the subject property is assessed below the majority of comparable sales reviewed. Therefore, staff finds the current assessment to be supported by the market data and recommends no further change in value. • Analysis • Current Property Record Card • GIS Map • Photo of Subject | |

| | | |
|----------------------------|-----------------------------|-------------|
| Motion of the Board | No Change in Assessed Value | \$2,162,800 |
| Made the motion | Richal Vanhook | |
| Seconded the motion | Shannon Julian | |
| Voted For | All BOER Members | ... |
| Voted Against | ... | ... |

Property Identification:

| | | | |
|-------------------------|-----------------------|---------------------------------|----------------------------|
| Property Owner | Patricia J. McPherson | Appellant (if different) | |
| Property Address | 285 Harper Road | Parcel ID or Abstract | 9865622476 |

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

| | | | |
|-------------------------------|-------------|--------------------------|-----------|
| Current Assessed Value | \$140,400 | County Opinion | \$133,800 |
| Time of Hearing | 11:26 AM | Appellant Opinion | \$90,000 |
| County Representative | Kelly Wells | Board Decision | \$133,800 |

| Evidence submitted by the appellant: | |
|--|--|
| <ul style="list-style-type: none"> • 1974 Twin Lakes double wide does not reflect a C-10 grade. | |

| Evidence submitted by the county representative: | |
|--|--|
| <ul style="list-style-type: none"> • The subject property is a 1,196 square foot doublewide manufactured home with 3 bedrooms and 2 baths, built in 1974 on a .26-acre lot in Northern Heights in Hillsborough. | |

- The County recommends reducing the condition of the manufactured home from Average to Fair, resulting in a revised value from \$140,400 to \$133,800.
- GIS Map
- Equity Analysis with Photos
- Current Property Record Card
- Proposed Property Record Card

| | | |
|----------------------------|---------------------------------|-----------|
| Motion of the Board | Accept County's Proposed Value: | \$133,800 |
| Made the motion | Richal Vanhook | |
| Seconded the motion | Shannon Julian | |
| Voted For | All BOER Members | ... |
| Voted Against | ... | ... |

Property Identification:

| | | | |
|-------------------------|-----------------------|---------------------------------|----------------------------|
| Property Owner | Patricia J. McPherson | Appellant (if different) | |
| Property Address | 275 Harper Road | Parcel ID or Abstract | 9865623485 |

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

| | | | |
|-------------------------------|-------------|--------------------------|----------|
| Current Assessed Value | \$68,000 | County Opinion | \$64,000 |
| Time of Hearing | 11:28 AM | Appellant Opinion | \$32,000 |
| County Representative | Kelly Wells | Board Decision | \$64,000 |

| | |
|--|--|
| Evidence submitted by the appellant: | |
| <ul style="list-style-type: none"> • Size of lot limits use | |

| | |
|---|--|
| Evidence submitted by the county representative: | |
| <ul style="list-style-type: none"> • The subject property is a .17-acre vacant lot in Hillsborough. The median lot size in this market area is .30, and the property currently has a -15% adjustment for size. • The County recommends increasing the size adjustment from -15% to -20% to be more equitable with other similar sized lots resulting in a revised value from \$68,000 to \$64,000. • 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: | \$64,000 |
| Made the motion | Shannon Julian | |
| Seconded the motion | Richal Vanhook | |
| 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 | Richal Vanhook | |
| Voted For | All BOER Members | ... |
| Voted Against | ... | ... |

Notes:

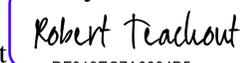
- Vote to reconsider original decision on 9864887298 (Wilson) so that the appeal could be considered again (with additional evidence) via the consent agenda. Motion: Leon, second: Richal, none opposed.
- See attached Consent Agenda

Chair of the Board:

Signed by:

 Leon Meyers 0657F15A3C6D4FE... 2/9/2026

Recording Secretary:

Signed by:

 Rob Teachout DF049EG7A6004B5... 2/9/2026

CONSENT AGENDA

Orange County Board of Equalization and Review

February 4, 2026

| Parcel ID | Owner Name | Current Value | Recommended Value | Reason for change | Date Signed |
|------------------|-------------------|----------------------|--------------------------|---|--------------------|
| 9864887298 | Doris M. Wilson | \$409,800 | \$362,300 | Staff recommends applying a -20% land adjustment (topography) for slope and water runoff issues impacting the foundation and changing the dwelling's condition to fair. | 2/3/2026 |