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Robert Caldwell, Chairman
Kevin Farris, Vice-Chairman
James Gordon, Vice-Chairman
Wayne Packard
Mary Louise Hatley

Burke County

Daniel Isenhour
Clerk to the Board



Board of Equalization and Review

MINUTES
April 30, 2009

Members Present: Robert Caldwell, Jim Gordon, Mary Louise Hatley, Marc Rankin

Others Present: Daniel Isenhour, Tax Administrator, Doug Huffman, Reval Coordinator, Susan Propst

The Board of Equalization and Review was called to order by Robert Caldwell, Chairman.

Mary Louise Hatley made a motion to accept the minutes of April 16, 2009. Marc Rankin seconded the motion. The vote was unanimous.

CASE # 36-ER-09 – DEBORAH HOFFMAN - 2740880526

The current tax value of this parcel is \$15,276. This is a 1.53 acre tract with about 6 lots. There is a legal right of way to the property. Ms. Hoffman feels it may be worth \$700.

Jim Gordon made a motion to sustain the tax office value. Mary Louise Hatley seconded the motion. The vote was unanimous.

CASE #26-ER-09 – ALBERT ABERNATHY – 2783628164, 2783625001

The current tax value of parcel 2783628164 is \$23,038 and parcel 2783625001 is \$7,941. Robert Caldwell informed Mr. Abernathy of the tax office recommendation to reduce the first parcel to \$18,638 and the second parcel to \$4,764. Mr. Abernathy was satisfied with this reduction.

Jim Gordon made a motion to accept the tax office recommendation to reduce the values from \$23,038 to \$18,638 and \$7,941 to \$4,764. He stated that the taxpayer was satisfied with these recommendations. Marc Rankin seconded the motion. The vote was unanimous.

CASE #42-ER-09 – CAP ALT ALPHA INV. (CEDARBROOK APTS) – 1793817798 & 1793813803

Neal Cooper with Easley, McCaleb, and Associates presented this case. The current value of parcel 1793817798 is \$2,045,100 and parcel 1793813803 is \$2,886,865 for a total of \$4,931,965. Mr. Cooper presented his appraisal and requested the value be \$4,150,000 for both parcels. This property was purchased on 12/31/08 for \$4,150,000.

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Mary Louise Hatley made a motion to sustain the tax office value. Jim Gordon seconded the motion. The vote was unanimous.

CASE #30-ER-09 – BRIAN ROBINSON – 2649832778

The current tax value of this property is \$60,908. It is an old trailer that needs a lot of repairs. Mr. Robinson rents the property for \$460 per month. The tax office made a recommendation to give the property an 80% topo adjustment, adjust the condition, and add the carport. This will reduce the value to \$53,590. Mr. Robinson was satisfied with this reduction.

Jim Gordon made a motion due to the fact that the taxpayer was satisfied with the new value, to accept the tax office recommendation to reduce the value to \$53,590. Mary Louise Hatley seconded the motion. The vote was unanimous.

CONSENT ITEMS

Jim Gordon made a motion to accept the values as presented to the board on all consent items. They are listed below. Mary Louise Hatley seconded the motion. The vote was unanimous.

CASE #	TAXPAYER	PARCEL #	NEW VALUE
C33-ER-09	SENER	1840692538	\$65,000
		1840691507	\$242,085
C40-ER-09	SUGGS	2711015000	\$150,074
C27-ER-09	NEILSON	1760144092	\$87,547
C28-ER-09	LYTLE	2704806156	\$178,089
C30-ER-09	HUNTING CRK	2712294071	\$891,389
C31-ER-09	BRINKLEY	2743495938	\$171,197
C32-ER-09	WORTHMAN	179455552	\$266,899
C34-ER-09	DALE	2703357757	\$178,778
C35-ER-09	R & C INVEST.	1792400185	\$688,000
C36-ER-09	BOST ROAD APT. LLC	1794454514	\$1,305,645
C37-ER-09	STEWART	2721000467	\$60,665
C43-ER-09	YOUNG	2649933463	\$166,181
C44-ER-09	WYRICK	1788593771	\$8,602
C45-ER-09	PITTS	275393369	\$131,000
C46-ER-09	FINCHER	1793876238	\$3,000
		1793877226	\$3,000
		1793878243	\$3,000

CASE 32-ER-09 – HENNESSEE, ROBIN – 2713742625

The current tax value of this property is \$90,361. Ms. Hennessee paid \$70,000 for this property in 2008. It was a foreclosure. She feels the value is too high. The tax office recommendation was to correct data changing siding from frame to vinyl, and to add a heat pump. This would increase the value to \$93,038.

Marc Rankin made a motion to reduce the value not to exceed \$75,000. Mary Louise Hatley seconded the motion. After discussion, Jim Gordon made a motion to correct the data and increase the value ton \$93,038. Marc Rankin amended his motion to correct the data but the

value not to exceed \$75,000. Mary Louise Hatley seconded the motion. The vote was passed with a 3 to 1 vote. Jim Gordon cast the opposing vote.

CASE #35-ER-09 – MARGARET MILLER – 1785142533

Ms. Miller's son, Mark Miller, presented the case. The current tax value of this property is \$105,077. Mr. Miller's problem is with the neighbor's property. He feels that due to the junk that has accumulated on the property, the value of his parent's house has depreciated. He is just trying to get something done about the appearance of the neighbor's property. The tax office has no further recommendations.

Jim Gordon made a motion to sustain the tax office value since Mr. Miller's complaint was mainly concerning the neighbor's property, not the value of his parent's property. Mary Louise Hatley seconded the motion. The vote was unanimous.

CASE #24-ER-09 – MORGANTON SUPERMARKET OWNERS LLC – 2713294955 – NO SHOW

The current tax value is \$4,603,484. This is the Bi-Lo Shopping Center on US 70 East. It sold in September 2005 for \$4,988,000. We have it on for \$4,603,484. The tax office has no further recommendations.

Mary Louise Hatley made a motion to sustain the tax office value. The taxpayer failed to appear. Jim Gordon seconded the motion. The vote was unanimous.

CASE #25-ER-09 – BLACKBURN, DAVID – 1791198460 & 1791281678 – NO SHOW

The current value of this property is \$12,825 on parcel 1791198460 and \$15,000 on parcel 1791281678. The county is currently investigating to determine if these lots are illegal stump lots.

Marc Rankin made a motion to sustain the tax office value. The taxpayer failed to appear. Jim Gordon seconded the motion. The vote was unanimous.

CASE #27-ER-09 – GREGORY ALLEN – 2713569627 – NO SHOW

The current tax value is \$16,630. The tax office visited and measured the property. The tax office recommends no further changes.

Mary Louise Hatley made a motion to sustain the tax office value. The taxpayer failed to appear. Jim Gordon seconded the motion. The vote was unanimous.

CASE #28-ER-09 – CURTIS MEMMEL – 1794673049 – NO SHOW

The current tax value is \$540,836. The tax office verified data based on the appraisal and made a recommendation to reduce the value to \$465,506.

Marc Rankin made a motion to accept the tax office recommendation to reduce the value to \$465,506. The taxpayer failed to appear. Mary Louise Hatley seconded the motion. The vote was unanimous.

CASE #29-ER-09 – WILLIAM & JOAN NEECE – 2753881171 – NO SHOW

The current tax value of this property is \$48,779. The tax office made a recommendation to pick up the canopy over the deck and put a 25% adjustment on the home bringing the value to \$41,958.

Jim Gordon made a motion to accept the tax office recommendation to reduce the value to \$41,958. The taxpayer failed to appear. Mary Louise Hatley seconded the motion. The vote was unanimous.

CASE #31-ER-09 – CARLIE & BEULAH LAIL LIFE ESTATE – 2731810614 & 2740283527– NO SHOW

The current tax value of the property on parcel 2731810614 is \$79,689. This house is on 3.83 acres of land with a creek in the back. The land is steep in the back. The tax office recommends a 50% topo on the land and no change on the house. This would reduce the value to \$66,470.

Mary Louise Hatley made a motion to accept the tax office recommendation to reduce the value to \$66,470. The taxpayer failed to appear. Jim Gordon seconded the motion. The vote was unanimous.

The current tax value of the property on parcel 2740283527 is \$141,395. The tax office recommends a reduction in value to \$136,844.

Jim Gordon made a motion to accept the tax office recommendation to reduce the value to \$66,470. The taxpayer failed to appear. Marc Rankin seconded the motion. The vote was unanimous.

CASE #34-ER-09 – TODD & STEPHANIE GORMAN – 2754277318 – NO SHOW

The current tax value is \$59,145. This is a vacant lot in Paradise Harbor. These lots were selling for around this price prior to the revaluation. The tax office recommends no value change.

Jim Gordon made a motion to sustain the tax office value of \$59,145. The taxpayer failed to appear. Marc Rankin seconded the motion. The vote was unanimous.

CASE #39-ER-09 – DANNY & CATHY CARSON – 2712674923

The current tax value of this property is \$191,064. The Carson's brought in a 2009 appraisal for \$183,000. It is not reflective of today's market. Ms. Carson feels the value should be \$175,000. Her insurance policy is for \$140,000 to \$145,000. The tax office has no further recommendations.

Jim Gordon made a motion to sustain the tax office value and to make the data correction to change 1 ½ bath to 2 ½ bath with no increase in value. Mary Louise seconded the motion. The vote was unanimous.

At 5:00 p.m., Jim Gordon made a motion for the 2009 Board of Equalization and Review to adjourn for the purpose of taking new appeals. Mary Louise Hatley seconded the motion. The vote was unanimous.

CASE #37-ER-09 – TONY FALLS ET AL – 2784421240 – NO SHOW

The current tax value is \$162,961. The tax office recommends no value change.

Jim Gordon made a motion to sustain the tax value. The taxpayer failed to appear. Marc Rankin seconded the motion. The vote was unanimous.

CASE #38-ER-09 – SCI FUNERAL SERVICES OF NC – 2743148551 & 2704242052 – NO SHOW

The current value of these two parcels is \$387,564 on parcel 2743148551 and \$956,938 on parcel 2704242052. These are the two Kirksey Funeral Homes located in Valdese and Morganton. They both have depreciation factors. The tax office recommends no further change.

Jim Gordon made a motion to sustain the tax office value. The tax representative failed to appear for the hearing. Marc Rankin seconded the motion. The vote was unanimous.

CASE #44-ER-09 – WILLIAM & LISA JOHNSON – 2704744166 – NO SHOW

The current tax value of this modular home is \$150,803. The tax office recommends to put a “D” grade on this home. By doing this the value would be reduced to \$129,804.

Jim Gordon made a motion to accept the tax office recommendation to reduce the value to \$129,804. The taxpayer failed to appear. Mary Louise Hatley seconded the motion. The vote was unanimous.

CASE #45-ER-09 – GARY & NANCY BENNETT – 2713750690 – NO SHOW

The current tax value of this 1420 square foot home is \$143,019. The tax office recommends reduce the value to \$122,470 due to some data corrections.

Jim Gordon made a motion to accept the tax office recommendation and reduce the value to \$122,470 and make data corrections. The taxpayer failed to appear. Marc Rankin seconded the motion. The vote was unanimous.

CASE #23-ER-09 – DIONNA & WM. LONG – 1758814674 – NO SHOW

The current tax value is \$28,112. This is a 5.22 acre tract that is very steep. The tax office has no further recommendations.

Jim Gordon made a motion to sustain the tax office value of \$28,112. The taxpayer failed to appear. Marc Rankin seconded the motion. The vote was unanimous.

With there being no further appeals, the board was recessed until May 14, 2009.

James Gordon, Vice-Chairman
Board of Equalization & Review

Daniel Isenhour, Clerk
Board of Equalization & Review