

**Agenda**  
**Vance County Board of Equalization & Review**  
**November 26, 2024**  
**1:00 PM**

---

---

**I. Taxpayer Appeals**

**II. Consent Agenda**

**III. Adjourn**

**Board of Equalization & Review**  
**November 26, 2024**

1. Garrett, Marty & Shelia 0497 02005 1727 Egypt Mountain Rd \$203,247
2. White, Betty Jean 0526 02010 3170 Warrenton Rd \$284,093 LU \$184,462
3. Skipwith, Ann 0329 02007 Off Hicksboro Rd \$37,521
4. Gales, Richmond L Jr & Bettie 0613 04036 375 Bryant Abbott Rd \$81,010
5. Belvins, Stephen M & Tina M 0589 01007 180 Pine Knoll Shores Ln \$506,733
6. BRF III Henderson LLC 0013 03053 1259 Dabney Dr \$3,363,728
7. Lewis, June III 0027 07006 1025 Maple St \$68,796
8. Holloway, George 0077 06001 103 Cherry St \$200,649
9. Johnson, Lonnie 0079 02015 650 Vance St \$77,295
10. Stevenson, Bobby 0542 01003 556 Finch Rd \$91,406
11. Venable, Louella & Others 0477 04001 100 College St \$55,122

**Marty Garrett**  
**Residential Manufactured Home**  
**1727 Egypt Mountain Rd**  
**0497 02005**

Value Under Appeal: \$245,695

Owners Opinion of Value: \$140,000

**Assessor Recommended Value: \$203,247**

**Appellant Concerns:**

- The Appellant did not express concerns other than the value of the home.

**Changes Made:**

- The year built was changed from 1992 to 1987 per appellant information.
- A -25% Topography adjustment was applied to the Wooded Acres.
- A -25% Shape adjustment was applied to the Open and Wooded Acres.
- Removed -15% Shape adjustment from the Homesite.
- A -8% Economic Obsolescence was applied to align with comparable sales.


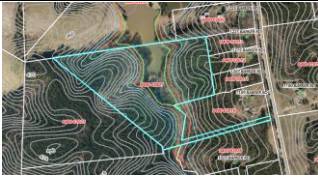


**Evidence of Value:**

- The Assessor's Office submits three comparable sales ranging from **\$98.68/SQFT** to **\$134.26/SQFT**.
  - The subject is assessed at **\$98.95/SQFT**. (House & Homesite Value Only)
- The Assessor's Office submits three comparable land sales ranging from **\$6,649/acre** to **\$10,991/acre**.
  - The subject is assessed at **\$6,618/acre**. (Land Value Only)

**Assessor Comps (House & Homesite Only):**

	Subject	Comp 1	Comp 2	Comp 3
Photo				
Map				
Location	1727 EGYPT MOUNTAIN RD	890 S LYNNBANK RD	210 FAWN DR	40 PINE RIDGE RD
Parcel	0497 02005	0460A01001	0542B01008	0425 01018
Distance	*	4.19 miles	10.91 miles	8.43 miles
SQFT	1,232	912	1,456	1,080
Beds	3	0	2	3
Baths	2	0.0	2.0	1.1
Year Built	1987	1987	1995	1991
Acres	16.860	1.040	1.000	0.690
Sale Date	*	01/23/2024	06/10/2022	12/07/2023
Sale Price	<b>\$121,912</b> (assessed) (house & homesite only)	<b>\$90,000</b>	<b>\$147,000</b>	<b>\$145,000</b>
Sale Price per SQFT	<b>\$98.95</b> (assessed) (house & homesite only)	<b>\$98.68</b>	<b>\$100.96</b>	<b>\$134.26</b>
Notes:				

**Assessor Land Comps (Land Value Only):**

	Subject	Comp 1	Comp 2	Comp 3
Map				
Location	1727 EGYPT MOUNTAIN RD	BARKER RD	249 FISH STALLINGS LN	372 ROCK SPRING CHURCH RD
Parcel	0497 02005	0400 02001	0465 01007A	0312 01008
Distance	*	12.94 miles	7.72 miles	23.65 miles
Road	Public, Paved	Minimal	Minimal	Public, Paved
Topo	Severe	Severe	Moderate	Severe
Shape	Severe	Flag	Cut-Out	Severe
Acres	16.860	13.535	20.020	10.008
Sale Date	*	01/09/2024	04/18/2023	04/06/2022
Sale Price	<b>\$111,583</b> (assessed) (land value only)	<b>\$90,000</b>	<b>\$160,500</b>	<b>\$110,000</b>
Sale Price per Acre	<b>\$6,618</b> (assessed) (land value only)	<b>\$6,649</b>	<b>\$8,016</b>	<b>\$10,991</b>
Notes:		Parcel split by creek and pond.	Powerline easement	

**Betty Jean White**  
**Single Family Home and 58 acres**  
**3170 Warrenton Rd.**  
**0526 02010**

Value Under Appeal: \$312,417 (PUV: \$193,099)

Owners Opinion of Value: \$75,000 - \$80,000

**Assessor Recommended Value: \$284,093 (PUV: \$184,462)**

**Appellant Concerns:**

- The Appellant notes that value increased 278% from 2023 to 2024.
  - Year-over-year assessment changes are not a basis of appeal. Proper appeals are based on current market value.
- The Appellant notes that a 200 ft tower has been constructed near their home
  - Towers are commonly constructed in rural areas to boost signal outside of urban settings. While proximity to a tower may provide a negative visual aspect, it may also ensure high-speed services which improve the value of property. No evidence has been provided as to any specific, observable value impact, and it will be assumed that rural sales generally reflect both the positive and negative impact of towers as they occur.









**Changes Made:**

- Increased Shape adjustment from -5% to -10% to land.
- A -5% Topography adjustment was applied to the Open Acres and a -15% Topography adjustment was applied to the Wooded Acres.
- A -10% Stream adjustment was already in place (not changed).
- Removed a -5% Shape adjustment and -10% Stream adjustment from the Homesite as not applicable.
- Adjusted the miscellaneous structures to E- Quality and removed one due to deterioration.

**Evidence of Value:**

- The Assessor's Office submits three comparable sales ranging from **\$97.13/SQFT** to **\$130.49/SQFT**.
  - The subject is assessed at **\$96.41/SQFT**. (House & Homesite Value Only)
- The Assessor's Office submits four comparable land sales ranging from **\$3,008/acre** to **\$6,824/acre**.
  - The subject is assessed at **\$2,569/acre**. (Land Value Only)

**Assessor Comps (House & Homesite Only):**

	Subject	Comp 1	Comp 2	Comp 3
Photo				
Map				
Location	3170 WARRENTON RD	122 BILL SPAIN RD	1860 S CLEARVIEW DR	933 DANIEL HARRIS RD
Parcel	0526 02010	0211 04029	0082 03012	0526 02003
Distance	*	3.52 miles	3.66 miles	0.6 miles
SQFT	1,536	1,184	1,546	1,686
Beds	2	3	2	3
Baths	1	1.0	1.1	1.1
Year Built	1950	1948	1958	1956
Acres	58.000	0.952	0.240	2.000
Sale Date	*	05/30/2023	05/11/2023	05/18/2023
Sale Price	<b>\$148,091</b> (assessed) (house & homesite value only)	<b>\$115,000</b>	<b>\$175,000</b>	<b>\$220,000</b>
Sale Price per SQFT	<b>\$96.41</b> (assessed) (house & homesite value only)	<b>\$97.13</b>	<b>\$113.20</b>	<b>\$130.49</b>
Notes:				

**Land Comps (Land Value Only):**

	Subject	Comp 1	Comp 2	Comp 3	Comp 4
Map					
Location	3170 WARRENTON RD	FAWN DR	GARRETT RD	WRENN LAND	BARKER HOME PLACE
Parcel	0526 02010	0542 01001	0536 02002	0431 02002	0379 02025
Distance	*	3.58 miles	3.65 miles	11.45 miles	10.45 miles
Road	Public, Paved	Land Locked	Public, Paved	Public, Paved	Public, Paved
Topo	Slight	Severe	Moderate	Moderate	Slight
Shape	Slight	Slight	Flag	Cut-Out	Slight
Acres	58.000	53.200	35.910	63.170	73.271
Sale Date	*	11/27/2023	03/09/2022	10/13/2022	01/27/2023
Sale Price	<b>\$149,006</b> (assessed) (land value only)	<b>\$160,000</b>	<b>\$140,000</b>	<b>\$400,000</b>	<b>\$500,000</b>
Sale Price per Acre	<b>\$2,569</b> (assessed) (land value only)	<b>\$3,008</b>	<b>\$3,899</b>	<b>\$6,332</b>	<b>\$6,824</b>
Notes:				Split by County Line	Split by County Line



**Ann Skipwith**  
**Manufactured Home & 4 Acres**  
**9571 Hicksboro Rd, Oxford 27565**  
**0329 02007**

Value Under Appeal: \$55,457

Owners Opinion of Value: \$20,000

**Assessor Recommended Value: \$37,521**

**Appellant Concerns:**

- The Appellant notes that the land was timbered in 2021.
  - While the removal of timber may impact the value of larger acreage dedicated to timber production, it does not adversely impact smaller tracts in the same way. No value has been assigned to the now removed timber, so no value reduction can be given for its removal.









**Changes Made:**

- The Access adjustment was increased from -25% (private access) to -50% (landlocked).
- The Stream adjustment was increased from -10% to -15% to the Open Acres.
- The Shape adjustment was increased from -5% to -10% to the Open Acres.
- A -5% Topography adjustment was applied to the Homesite, and a -15% Topography adjustment was applied to the Open Acres.
- Removed a -5% Shape adjustment and -10% Stream adjustment from the Homesite as not applicable.
- Reduced the Manufactured Home from C Quality to D+ Quality given pictures and age.
- A -25% Functional Obsolescence adjustment was applied due to being a “backyard house.”

**Evidence of Value:**

- The Assessor’s Office submits three comparable sales ranging from **\$40.95/SQFT** to **\$65.79/SQFT**.
  - The subject is assessed at **\$40.00/SQFT**.

**Assessor Comps:**

	Subject	Comp 1	Comp 2	Comp 3
Photo				
Map				
Location	OFF HICKSBORO ROAD	485 LEMAY LN	117 NAN'S LN	122 NATURE LN.
Parcel	0329 02007	0542 01073	0527A01011	0326C01006
Distance	*	14.4 miles	12.58 miles	4.75 miles
SQFT	938	1,050	1,008	1,064
Beds	2	2	3	2
Baths	2	2.0	2.0	2.0
Year Built	1990	1998	1997	1992
Acres	4.000	0.750	1.000	1.060
Sale Date	*	03/03/2023	04/22/2022	04/20/2022
Sale Price	<b>\$37,521 (assessed)</b>	<b>\$43,000</b>	<b>\$60,000</b>	<b>\$70,000</b>
Sale Price per SQFT	<b>\$40.00 (assessed)</b>	<b>\$40.95</b>	<b>\$59.52</b>	<b>\$65.79</b>
Notes:		3.25 acres less	3 acres less	2.94 acre less

**Gales, Richmond L. Jr. & Bettie**

**Manufactured Home**

**375 BRYANT ABBOTT RD**

**0613 04036**

Value Under Appeal: \$87,454

Owners Opinion of Value: \$52,030

**Assessor Recommended Value: \$81,010**

**Appellant Concerns:**

- The Appellant did not express concerns other than the value of the home.

NOTE: During field data collection, the Appellant requested photos to not be taken (photo below from Google Street View)

**Changes Made:**

- Changed two storage buildings to reflect the same year built as the manufactured home (1992).
- A -10% Economic Obsolescence adjustment was applied to align with comparable sales.

**Evidence of Value:**

- The Assessor's Office submits four comparable improved sales ranging from **\$59.75/SQFT** to **\$92.59/SQFT**.
  - o The subject is assessed at **\$64.91/SQFT**.

**Assessor Comps:**

	Subject	Comp 1	Comp 2	Comp 3	Comp 4
Photo					
Map					
Location	375 BRYANT ABBOTT RD	165 FOUR OAKS LN	77 FOXFIRE DR	136 FOXFIRE DR	482 DANIEL HARRIS RD
Parcel	0613 04036	0530 01050	0537A02001	0537A01004	0529 01017
Distance	*	2.67 miles	4.5 miles	4.42 miles	2.04 miles
SQFT	1,248	1,456	1,344	1,456	1,620
Beds	3	3	3	3	3
Baths	2	2.0	2.0	2.0	2.0
Year Built	1992	1998	1998	1997	1990
Acres	0.960	1.500	0.720	0.750	2.070
Sale Date	*	11/22/2023	04/08/2022	01/30/2024	03/25/2022
Sale Price	<b>\$81,010 (assessed)</b>	<b>\$87,000</b>	<b>\$99,000</b>	<b>\$115,000</b>	<b>\$150,000</b>
Sale Price per SQFT	<b>\$64.91 (assessed)</b>	<b>\$59.75</b>	<b>\$73.66</b>	<b>\$78.98</b>	<b>\$92.59</b>
Notes:					

**Blevins, Stephen Michael & Tina Michelle Stalling**

**Single Family House**

**180 PINE KNOLL SHORES LN**

**0589 01007**

Value Under Appeal: \$554,320

Owners Opinion of Value: None provided.

**Assessor Recommended Value: \$506,733**

- The Assessor’s Office submits four comparable sales ranging from **\$216.30/SQFT** to **\$244.19/SQFT**.
- The updated assessed value at **\$223.23/SQFT** is well supported.

**Assessor Comps:**

	Subject	Assessor Comp 1	Assessor Comp 2	Assessor Comp 3	Assessor Comp 4
					
Location	180 PINE KNOLL SHORES LN	2840 SPRING VALLEY LAKE RD	96 SKIPPER’S LANDING RD	301 PEBBLE HILL LN	85 SUNSET COVE LN
Parcel	0589 01007	0599 01010	0578C01013	0361 01015	0578 01069
Distance	*	4.39 miles	3.56 miles	2.83 miles	4.35 miles
Sale Date	*	3/30/2022	10/14/2022	10/10/2023	2/1/2023
Year Built	2021	2006	2006	1995	2004
Sq Ft	2,270	2,982	1,817	3,136	3,014
Acres	1.000	0.930	0.837	0.386	0.980
Sale Price	<b>\$506,733 (assessed)</b>	<b>\$645,000</b>	<b>\$400,000</b>	<b>\$740,000</b>	<b>\$736,000</b>
Sale Price Per SQFT	<b>\$223.23 (assessed)</b>	<b>\$216.30</b>	<b>\$220.14</b>	<b>\$235.97</b>	<b>\$244.19</b>
Notes:					

**BRF III Henderson LLC**  
**Neighborhood Shopping Center**  
**1259 Dabney Dr, Henderson**  
**0013 03053**

Value Under Appeal: \$2,770,872

Owners Opinion of Value: \$2,000,000

**Assessor’s Recommended Value: \$3,363,728**

- Owner did not submit any comparable sales.
- Comp 1 is 15 years older than the subject with 23,000 more square foot
- Comp 2 is 10 years older with 6,000 more square footage and is only 2 miles away from the subject. This comparable is deemed the most similar to the subject
- This property also sold on 4/19/2021 for \$2,900,000 with an interior remodel in January of 2024
- County has submitted the following comparable sales.

Comparable	Subject	1	2	3
				
Parcel	0013 03053		0062 01008C	
Location	1259 Dabney Dr, Henderson	109 Hilltop Village, Oxford	377 Raleigh Rd, Henderson	603 E Nash St, Spring Hope
Distance	*	8.6 Miles	1.9 Miles	37.3 Miles
Sale Date	*	7/13/2023	6/30/2023	9/29/2023
Sale Price	\$3,363,728 <b>(ASSESSED)</b>	\$5,100,000	\$4,000,000	\$4,800,000
Year Built	1995	1980	1986	1998
Sq Ft	40,456	73,419	46,056	47,950
Acres	2.460	11	6.14	8.92
Sale Price Per SF	<b>\$83.15</b> assessed	<b>\$69.46</b>	<b>\$86.85</b>	<b>\$100.10</b>
Notes	Food Lion, NBHD Shopping Center	Food Lion, NBHD Shopping Center	Food Lion, NBHD Shopping Center	Food Lion, NBHD Shopping Center

**Lewis III, June**

**Single Family Home & 0.38 Acres**

**1025 MAPLE ST**

**0027 07006**

Value Under Appeal: \$80,673

Owners Opinion of Value: \$50,000

**Assessor Recommended Value: \$68,796**

**Appellant Concerns:**

- The Appellant notes that the home was built in 1960 and has had little-to-no renovation since purchase 30-35 years ago.
  - The house is listed as built in 1960 and in “Fair” (FR) condition which would not assume any renovations.
- The Appellant notes that the house has no air conditioning. Only a small gas heater.
  - The house is not coded with air conditioning. Heat is coded as a gas furnace.
- The Appellant notes that there is dry rotting wood and crumbling plaster near the old wood stove.
  - The house is listed in “Fair” (FR) condition which would assume a certain amount of deferred maintenance.
- The Appellant notes that the kitchen is cramped with the washer & dryer occupying some of the space. The floors are not level. The bathroom ceiling is 6-7 feet tall.
  - A -5% Functional Obsolescence adjustment has been applied to account for this.
- The Appellant notes that neighboring locations are abandoned and not maintained.
  - Comparable sales were selected to be close to the subject property and reflect similar neighborhood factors.

**Changes Made:**

- A fireplace was removed from the tax listing.
- A -5% Functional Obsolescence adjustment was applied for the cramped kitchen, unlevel floors, and low bathroom ceiling.
- A -10% Economic Obsolescence adjustment was applied to align with comparable sales.

**Evidence of Value:**

- The Assessor’s Office submits three comparable sales ranging from **\$58.55/SQFT** to **\$82.47/SQFT**.
  - The subject is assessed at **\$57.71/SQFT**.

**Assessor Comps:**

	Subject	Assessor Comp 1	Assessor Comp 2	Assessor Comp 3
				
Location	1025 MAPLE ST	916 EATON ST	510 OWEN ST	728 EAST AVE
Parcel	0027 07006	0079 05001	0091 06050	0081 02018
Distance	*	1.04 miles	0.29 miles	0.97 miles
SQFT	1,192	1,281	768	1,455
Beds	2	2	2	3
Baths	1	1.0	1.0	1.0
Year Built	1960	1960	1950	1960
Acres	0.380	0.180	0.100	0.230
Sale Date	*	7/31/2023	2/20/2023	6/8/2022
<b>Sale Price</b>	<b>\$68,796</b> <b>(assessed)</b>	<b>\$75,000</b>	<b>\$53,000</b>	<b>\$120,000</b>
<b>Sale Price Per SQFT</b>	<b>\$57.71</b> <b>(assessed)</b>	<b>\$58.55</b>	<b>\$69.01</b>	<b>\$82.47</b>
Notes:				



**Holloway, George L.**  
**Single Family House**  
**103 CHERRY STREET**  
**0077 06001**




Value Under Appeal: \$204,494

Owners Opinion of Value: None provided.

**Assessor’s Recommended Value: \$200,649**

- The Assessor’s Office submits four comparable sales ranging from **\$123.19** to **\$133.16**.
- The updated assessed value at **\$119.43/SF** is well supported.

**Assessor Comps:**

	Subject	Assessor Comp 1	Assessor Comp 2	Assessor Comp 3	Assessor Comp 4
					
Location	103 CHERRY ST	227 WILLOWWOOD DR	933 DANIEL HARRIS RD	1619 WARRENTON RD	1623 CRESCENT DR
Parcel	0077 06001	0018 04024	0526 02003	0525 02005	0016 06001
Distance	*	1.67 miles	4.31 miles	3.13 miles	1.87 miles
Year Built	1962	1963	1956	1967	1959
Sq Ft	1,680	1,798	1,686	1,798	1,678
Acres	0.510	0.860	2.000	0.800	0.520
Sale Date	*	8/15/23	5/18/23	10/25/23	3/13/23
Sale Price	\$200,649	\$221,500	\$220,000	\$236,000	\$255,000
Adjustment	*				-\$31,555
Reason	*				renovations
<b>ADJ Price</b>	<b>\$200,649 (assessed)</b>	<b>\$221,500</b>	<b>\$220,000</b>	<b>\$236,000</b>	<b>\$223,445 (adjusted)</b>
<b>ADJ Price Per Sq Ft</b>	<b>\$119.43 (assessed)</b>	<b>\$123.19</b>	<b>\$130.49</b>	<b>\$131.26</b>	<b>\$133.16 (adjusted)</b>
Notes:	1,680 SF Unfinished Basement	1,798 SF Unfinished Basement	420 SF Unfinished Basement	899 SF Unfinished Basement	755 SF Unfinished Basement

**Johnson, Lonnie A.**

**Single Family House**

**650 VANCE ST**

**0079 02015**

Value Under Appeal: \$109,336

Owners Opinion of Value: None provided.

**Assessor’s Recommended Value: \$77,295**

- The Appellant notes that various repairs are needed, including a leaking roof that has caused water damage to the ceilings and rotting windows. Value reduced for condition.
- The Assessor’s Office submits four comparable sales ranging from **\$50.00/SQFT** to **\$69.24/SQFT**.
- The updated assessed value at **\$56.05/SQFT** is well supported.

**Assessor Comps:**

	Subject	Assessor Comp 1	Assessor Comp 2	Assessor Comp 3	Assessor Comp 4
					
Location	650 VANCE ST	149 N SHANK ST	170 E PARKER ST	916 EATON ST	2992 RALEIGH RD
Parcel	0079 02015	0094 01015	0055 04003	0079 05001	0221 03013
Distance	*	1.01 miles	0.90 miles	0.09 miles	2.59 miles
Year Built	1955	1947	1948	1960	1965
Sq Ft	1,379	1,300	1,248	1,281	1,372
Acres	0.360	0.390	0.180	0.180	0.460
Sale Date	*	7/20/2022	5/10/2022	7/31/2023	3/17/2023
<b>Sale Price</b>	<b>\$77,295 (assessed)</b>	<b>\$65,000</b>	<b>\$70,000</b>	<b>\$75,000</b>	<b>\$95,000</b>
<b>Sale Price Per SQFT</b>	<b>\$56.05 (assessed)</b>	<b>\$50.00</b>	<b>\$56.09</b>	<b>\$58.55</b>	<b>\$69.24</b>
Notes:					

**Stevenson, Bobby A.**

**Manufactured Home and 12.9 Acres**

**556 FINCH ROAD**

**0542 01003**

Value Under Appeal: \$177,537

Owners Opinion of Value: \$80,000

**Assessor Recommended Value: \$91,406**

**Appellant Concerns:**

- The Appellant notes that the home is not a doublewide, but two singlewides attached together.
  - This is coded as singlewide and adjusted down 25% for functional obsolescence.
- The Appellant notes that the floors are warped and need replacement.
  - A -10% Additional Physical adjustment has been applied to account for this.
- The Appellant notes that the home was added onto over time and used second-hand wood.
  - The Quality has been reduced from C to D+.
- The Appellant notes that the land is a valley.
  - A -30% Topography adjustment has been applied to the Wooded Acres, as well as a -10% Topography adjustment to the homesite.



**Changes Made:**

- In addition to the above:
  - The sketch was corrected via GIS measures to reflect all of the additions to the home. This changed the square footage from 1344 SQFT to 1584 SQFT.
  - 1.4 acres was recoded as Open land (not wooded).
  - A -10% Shape adjustment was applied for lot depth.
  - A -25% Functional Obsolescence adjustment was applied to all outbuildings due to having many similar structures (10 prefabricated metal carports, and 7 other structures). It is unlikely the market would provide full value for all of these.
  - A -40% Other adjustment was applied to the land to align with comparable sales.
  - A -50% Economic Obsolescence adjustment was applied to align with comparable sales and for marketability concerns given the nature of the property.






**Evidence of Value:**

- The Assessor's Office submits four comparable improved sales ranging from **\$9.45/SQFT** to **\$59.52/SQFT**.
  - The subject is assessed at **\$24.01/SQFT** (House & Homesite Value Only).
- The Assessor's Office submits four comparable land sales ranging from **\$3,352/acre** to **\$5,894/acre**.
  - The subject is assessed at **\$4,460/acre** (Land Value Only).

**Assessor Comps:**

	Subject	Comp 1	Comp 2	Comp 3	Comp 4
Photo					
Map					
Location	556 FINCH ROAD	58 LINCOLN AVE	JACKSONTOWN RD	1250 FULLER ST.	117 NAN'S LN
Parcel	0542 01003	0111 04010	0590 01024	0113 04003	0527A01011
Distance	*	2.76 miles	10.76 miles	2.31 miles	4.36 miles
SQFT	1,584	952	784	812	1,008
Beds	2	2	2	2	3
Baths	1	1.0	2.0	1.0	2.0
Year Built	1979	1972	1992	1989	1997
Acres	12.900	0.530	1.000	0.160	1.000
Sale Date	*	11/14/2023	09/26/2023	10/25/2023	04/22/2022
Sale Price	<b>\$38,030</b> (assessed)	<b>\$9,000</b>	<b>\$14,000</b>	<b>\$20,000</b>	<b>\$60,000</b>
Sale Price Per SQFT	<b>\$24.01</b> (assessed)	<b>\$9.45</b>	<b>\$17.86</b>	<b>\$24.63</b>	<b>\$59.52</b>
Notes:	House & Homesite Value Only				

**Assessor Land Comps:**

	Subject	Comp 1	Comp 2	Comp 3	Comp 4
Map					
Location	556 FINCH ROAD	2126 VICKSBORO RD	GARRETT RD	NC 39 HWY. S.	REAVIS TRACT
Parcel	0542 01003	0533 03008	0536 02002	0216 01002	0216 01001
Distance	*	1.34 miles	0.89 miles	1.34 miles	1.25 miles
Road	Public, Paved	Minimal	Public, Paved	Paper Road	Paper Road
Topo	Severe	Slight	Slight	Slight	Moderate
Shape	Deep	Flag	Flag	Slight	Slight
Acres	12.900	17.303	35.910	31.540	33.340
Sale Date	*	11/09/2023	03/09/2022	01/12/2024	12/12/2023
Sale Price	<b>\$57,532</b> (assessed)	<b>\$58,000</b>	<b>\$140,000</b>	<b>\$168,000</b>	<b>\$196,500</b>
Sale Price per Acre	<b>\$4,460</b> (assessed)	<b>\$3,352</b>	<b>\$3,899</b>	<b>\$5,327</b>	<b>\$5,894</b>
Notes:	Land Value Only				

**Venable, Louella M. & Others**  
**Single Family Home on 1.5 Acres**  
**100 COLLEGE STREET**  
**0477 04001**

Value Under Appeal: \$41,734

Owners Opinion of Value: None provided.

**Assessor Recommended Value: \$55,122**

**Appellant Concerns:**

- The Appellant feels that the assessed value is too high.

**Changes Made:**

- Removed a pole shelter (no value).
- A -15% land adjustment was applied for the adjacent railroad.
- A -50% Economic Obsolescence adjustment was applied to align with comparable sales.




**Evidence of Value:**

- The Assessor's Office submits four comparable sales ranging from **\$19.85/SQFT** to **\$29.01/SQFT**.
  - The subject is assessed at **\$12.78/SQFT**.
- The Assessor's Office submits three market indicator sales ranging from **\$1,273,603/acre** to **\$1,321,467/acre**.
  - These sales are improved commercial sales adjacent to the subject parcel. These are not provided to indicate subject value, but to illustrate that the subject is in a desirable commercial market and would likely sell to a commercial buyer.
- The Assessor's Office submits two land reference sales ranging from **\$16,187/acre** to **\$53,355/acre**.
  - These sales are not provided to indicate subject value, as they are too old to be considered. However, they indicate that there may be sufficient value in the land alone to justify the subject's combined house and land value.
  - The subject is valued at **\$36,748/acre** including the house.

**Assessor Comps:**





	Subject	Comp 1	Comp 2	Comp 3	Comp 4
Photo					
Map					
Location	100 COLLEGE ST	414 ROWLAND ST	146 BURWELL AVE	280 CHAVASSE AVE	714 HARRIETT ST
Parcel	0477 04001	0073 03011	0003 09004	0027 04013	0086 01025
Distance	*	7.7 miles	7.35 miles	7.08 miles	7.04 miles
SQFT	4,312	2,368	2,762	1,834	2,068
Beds	5	5	4	4	2
Baths	3	2.0	2.0	1.0	1.0
Year Built	1908	1900	1938	1950	1950
Acres	1.500	0.320	0.400	0.270	0.240
Sale Date	*	09/20/2022	05/17/2023	08/10/2023	01/02/2024
Sale Price	<b>\$55,122</b> (assessed)	<b>\$47,000</b>	<b>\$63,500</b>	<b>\$43,000</b>	<b>\$60,000</b>
Sale Price per SQFT	<b>\$12.78</b> (assessed)	<b>\$19.85</b>	<b>\$22.99</b>	<b>\$23.45</b>	<b>\$29.01</b>
Notes:	Very Poor (VP) Condition	Very Poor (VP) Condition	Very Poor (VP) Condition	Very Poor (VP) Condition	Very Poor (VP) Condition

**Market Indicator Sales:**

	Market Indicator 1	Market Indicator 2	Market Indicator 3
Map			
Location	1243 US 1 HWY S	1356 US 1 HWY S	1297 US 1 HWY S
Parcel	0476 04002	0477 05001	0476 04003
Distance	0.05 miles	0.05 miles	0.03 miles
Road	0	0	0
Topo	0	0	0
Shape	0	0	0
Acres	1.038	1.489	0.927
Sale Date	03/07/2023	08/02/2023	06/23/2022
Sale Price	<b>\$1,322,000</b>	<b>\$1,900,000</b>	<b>\$1,225,000</b>
Sale Price per Acre	<b>\$1,273,603</b>	<b>\$1,276,024</b>	<b>\$1,321,467</b>
Notes:	Second lot North.	Across the street (West)	Across the street (North)



**Land Reference Sales:**

	Subject	Comp 1	Comp 2
Photo			
Map			
Location	100 COLLEGE ST	1242 US 1 HWY S	1469 US 1 HWY S
Parcel	0477 04001	0476 02004	0482 02001
Distance	*	0.08 miles	0.07 miles
Acres	1.500	2.780	4.370
Sale Date	*	4/30/2021	8/19/2021
Sale Price	\$55,122 (assessed) (including house)	\$45,000	\$262,500
Adjustment			-\$29,339
Reason			Remove Building Value
ADJ Price	\$55,122 (assessed) (including house)	\$45,000	\$233,161 adjusted)
ADJ Price per Acre	\$36,748 (assessed) (including house)	\$16,187	\$53,355 (adjusted)
Notes:		Second Lot North-West	Second Lot South

**Tax Revaluation Appeals**  
**November 26, 2024**  
**Consent Agenda**

1. Abbott, Arvelle T 0034 02002A 2111 Thomas Ln \$56,903
2. Adcock, Daniel & Rebeca 0454 01042 330 Community House Rd \$128,983
3. Allen, Mark & Vanessa 0372A02001 955 Will Jefferson Rd \$232,608
4. Alston-Thompson, Valetter Rene 0365 04006 754 Thomas Rd \$260,646
5. Andrews, Jeffery & Margaret 0366 01016 Terry Ln \$99,895
6. Andrews, Jeffery & Margaret 0366 01016A 69 Graymoor Ln \$417,503
7. Ardagh Glass INC FKA 0109 01006 620 Facet Rd \$6,517,227
8. Asset Backend Enterprise LLC 0577 03007 E J Henderson \$4,851
9. Ayscue, Jerry & Joan Heirs 0595 01043 Wildwood Ln \$7,405
10. Ayscue, Christopher & Melissa 0025 09012 509 Zene St \$76,115
11. Ayscue, Christopher & Melissa 0219 01021 84 Old Thomas Rd \$78,803
12. Ayscue, Christopher 0380 01022 451 Williams Ln \$131,772
13. Ayscue, Christopher 0403 03007 80 Dabney Depot Ln \$168,259
14. Ayscue, Christopher & Melissa 0209 02053 26 Hicksboro Rd \$110,423
15. Ayscue, Christopher & Melissa 0209 02041 Turner Land \$3,023
16. Ayscue, Christopher & Melissa 0209 02045 Hicksboro Rd \$36,787
17. Ayscue, Christopher & Melissa 0089 01001 902 Southern Pine St \$61,710
18. Ayscue, Christopher & Melissa 0036 01007D 1461 Perry Ave \$152,083
19. Ayscue, Christopher & Melissa 0067 03028 155 First St \$50,580
20. Ayscue, Christopher Sr 0077 04020A 947 E Montgomery St \$119,631
21. Barnes, Katina M 0528 01097 81 Green Meadow Ln \$351,422 LU \$306,422
22. Bawden, John 0354 01001C 96 Noel Ln \$258,062
23. Bean, Michael & Ashley 0209 02004 660 Forest Hills Dr \$382,895
24. BELS LLC 0091 05005 503 Hilliard St \$87,390
25. BELS LLC 0095 01018 246 Keene St \$46,361
26. BELS LLC 0095 01019 242 Keene St \$73,770
27. BELS LLC 0096 02002 523 Daniel St \$108,554
28. Bledsoe, Georgiary 0098 11004 122 Hamilton St \$103,206 EXMP \$51,603
29. Bowes, Gale 0548 02035 277 Renn Ln \$21,437
30. Bowman, Christopher 0025 12021 402 College St \$48,995
31. Boyd, Betty & Tucker, James & Cassidy 0404 01013 1980 Dabney Dr \$707,895
32. Boyd, James & Lisa 0220 02001 1990 Old County Home Rd \$115,686
33. Boyd, James & Lisa 0220 02002 1990 Old County Home Rd \$121,298
34. Britt, Jeffery & Stephanie 0354C01052 158 Tyler Ct \$797,131
35. Brown, Julie & Howard 0589A03002 1558 White Farm Ln \$279,323
36. Brown, Julie & Howard 0589A03001 1560 White Farm Ln \$73,270
37. Bryan, Kelly 0326A02024 664 Taylors Pointe Ln \$365,424
38. Buchan, Betty Jo 0042A01039 105 Fernwood Creek Ct \$234,082
39. Bullock, Ray & Shirley 0602 02008 N Washington Ave \$1,419
40. Bullock, Weldon & Cordelia 0371A01001 50 Bullock Ln \$378,832
41. Bullock Solar Land Holdings LLC 0581 02043 Jacksontown Rd \$5,995
42. Bullock Solar LLC 0581 02028 Jacksontown Rd \$2,213,767
43. Burnham, Charles E Jr 0426 01028 189 Pine Meadow Tr \$573,606
44. Burroughs, R I Jr 0403 01010 H. W. Glover Land \$26,451 LU \$4,030

45. Cannady, Jeffery & Brook 0332B01003 1459 Plum Nutty Rd \$304,573
46. Carolina Quality Rentals LLC 0028 06003 1119 Nicholas St \$75,262
47. Carolina Quality Rentals LLC 0055 04027 1401 Old Norlina Rd \$86,550
48. Carolina Quality Rentals LLC 0051 12001 1270 Walters St \$57,507
49. Carolina Quality Rentals LLC 0051 10001 1248 N Pine St \$40,046
50. Carolina Quality Rentals LLC 0051 02009 1421 Hight St \$57,006
51. Carolina Quality Rentals LLC 0051 11016 1233 N Pine St \$40,113
52. Carolina Quality Rentals LLC 0051 11019 50 Ft Pine St \$2,943
53. Carolina Quality Rentals LLC 0051 11009 1216 Hight St \$47,570
54. Carolina Quality Rentals LLC 0051 11008 1220 Hight St \$48,488
55. Carolina Quality Rentals LLC 0051 11005 1228 Hight St \$48,333
56. Carolina Quality Rentals LLC 0051 10008 1220 N Pine St \$42,105
57. Carolina Quality Rentals LLC 0055 04027 1401 Old Norlina Rd \$86,550
58. Christy, Phillip & Susan 0333 01038 161 Cedar Pine Ln \$124,422
59. Christy, Phillip & Susan 0333 01018 160 Cedar Pine Ln \$408,110
60. Clark, Rodger E Jr 0377A01015 380 Flanagan Rd \$83,127 LU \$41,563
61. CLH Vance County LLC 0540 02019 EW Lester Ln \$86,406
62. Clounie, David & Susan Living Trust 0593A01018 960 Cedar Cove Rd \$523,690
63. Cocklin, Jennifer E 0354C01042A B Harrison Ln S \$882
64. Cohen, Barbara & Eric 0326C01011 64 Nature Ln \$103,125
65. Combs, David & Mary 0354C01009 101 N B Harrison Ln \$804,876
66. Cumming, William Nichols 0202 01036 Satterwhite Land \$81,493
67. Cumming, William Nicholas 0202 01038 Satterwhite Land \$8,490
68. Currin, Bryan & Emma 0470 02032 2362 Bobbitt Rd \$180,602
69. Currin, Bryan T & Emma 0025 03007 241 Harrell St \$30,001
70. Currin, Bryan & Emma 0082 03022 1824 S Clearview Dr \$87,288
71. Dickerson, Kenneth 0219 01020 50 Old Thomas Rd \$92,073
72. Dickerson, Gary Jr & Lisa 0361C04009 500 Waters Edge Loop \$283,961
73. Denton, Dexter & Belinda 0452 04028 141 S Lake Lodge Rd \$383,228
74. Dogwood Creek Land Holdings 0381 01001 Glebe Rd \$308,000
75. Drake, W R Jr & Beverly 0050 02003 614 Deepwood Dr \$375,955
76. Edmonson, Ronald & Norma 0328 02021 264 Marrow Ln \$135,170
77. Elliott, Dalton Scott & Viney Nonato 0462 01010 N Chavis Rd \$29,090
78. Elliott, Dalton Scott & Viney Nonato 0462 01011 N Chavis Rd \$526,686
79. Elliott, Dalton Scott & Viney Nonato 0462 01013 N Chavis Rd \$33,360
80. Falkner, James H III 0537 01059 429 Hamp Falkner Rd \$362,975 LU \$317,251
81. Faulkner, Dewey Heirs & Deborah 0061 01014 224 Main St \$15,502
82. Feduccia, Olivia 0325 03003 Home Place \$751,926 LU \$390,979
83. Ferguson, Jack & Debra 0379 03007 2495 Barker Rd \$1,598,367
84. Floyd, Katie 0076 05013 125 N Clark St \$126,203
85. For C'S Sons LLC 0029 03007 947 Buckhorn St \$137,653
86. For C'S Sons LLC 0028 05004 401 Alexander Ave \$92,510
87. For C'S Sons LLC 0011 04005 1004 Carroll Rd \$150,031
88. For C'S Sons LLC 0009 01003 960 Abbott St \$119,729
89. For C'S Sons LLC 0006 06002 1017 Bane Ave \$96,830
90. For C'S Sons LLC 0006 06004 1320 Hargrove St \$105,875
91. For C'S Sons LLC 0006 06011 1019 Bane Ave \$282,970
92. For C'S Sons LLC 0006 10013 1201 Hargrove St \$91,453
93. For C'S Sons LLC 0006 05001 1001 Beacon Ave \$80,816

94. Freeman, Michael 0067 03024 2027 Francis Ave \$62,217
95. GAMC Investments INC 0095 01034 104 Holly Ct \$106,846
96. GAMC Investments LLC 0116 02009 47 Gholson Dr \$50,317
97. Garner, Iris & Davis, Angela 0462 02010 136 Frank Sneed Rd \$46,878
98. Gibson Properties LLC 0595 01001B Nutbush Farm Rd \$121,984 LU \$90,139
99. Gibson, Richard & Betty 0593B01004 675 Cedar Cove Rd \$149,976
100. Granger, Joyce 0427 01007 645 Pine Ridge Rd \$420,034 LU \$333,118
101. Griffin, Robbie W A Trustee of Sullins Jane H Revocable Trust 0204 01001 Greystone \$194,077
102. Harp, Steven Wade 0216 04013 1335 Old Epsom Rd \$61,513
103. Harris, Joel & Linda 0429 02001 H E Crews Land \$326,251 LU \$27,781
104. Harris, Joel & Linda 0460 02002 Community House Rd \$176,530 LU \$10,267
105. Harris, Joel & Linda 0431 05006 Harris Land \$285,143 LU \$19,037
106. Harris, Joel & Linda 0431 02009 Old Watkins Rd \$338,550 LU \$45,885
107. Harris, Joel & Linda 0431 05002 436 B. L. Harris Rd \$303,513 LU \$53,248
108. Harris, Joel S 0431 01006 Harris Land \$353,533 LU \$32,268
109. Harris, Joel & Linda 0431 01009 B. L. Harris Rd \$450,457 LU \$321,013
110. Harris, Thomas & Rose Marie 0400 02007 1315 Barker Rd \$152,169
111. Heelstone Energy LLC 0547 02072 NC 39 Hwy S \$225,446
112. Herring, Destry & Glazer, Harold 0604 08002 150 Hawkins Ave \$45,739
113. Hester, Frank M Jr 0600 04001 918 Hedrick Dr \$447,229
114. Hilliard, David & Barbara 0592 01044 Intake Ln \$20,130
115. Hilliard, David & Barbara 0592 01067 Intake Ln \$15,984
116. Hilliard, David & Barbara 0592 01065 579 Intake Ln \$136,235
117. Hilliard, David & Barbara 0592 01011 556 Intake Ln \$107,882
118. Hilliard, David H & Barbara 0592 01016 Intake Ln \$15,746
119. Houston, Janet 0365C01012 219 Regina Ln \$82,335 LU \$41,030
120. Ibrahim, Michael, Sherine & Yasmine 0362 03009 4578 Stovall Rd \$348,682 LU \$232,925
121. Idaho Timber Corp of NC INC 0099 02031 1431 Nicholas St \$830,025
122. Innovative Green Builders INC 0578C01007 Skippers Landing Rd \$39,444
123. Johnson, Carroll 0325C01004 NC 39 Hwy n \$13,500
124. Kimball, Joseph 0212 02015 620 Warrenton Rd \$46,720
125. Landcall LLC 0593f01025 250 Pegram Ln \$25,667
126. Landcall LLC 0593 01103 364 Joshua Ln \$38,782
127. Leach, Larry F & Belinda 0022 08004 305 Burwell Ave \$240,749
128. Long, Richard Sr 0539 01022A 290 Pinewood Dr \$14,400
129. Long, Richard Sr & Tammy 0539 01048 322 Pinewood Dr \$243,582 LU \$129,391
130. Marrow Properties LLC 0370 02014 Patton Land \$139,668 LU \$127,408
131. Marrow Properties LLC 0370 02013 Marrow Land \$2,160 LU \$520
132. Marrow Properties LLC 0471 02004 Gillburg Rd \$219,143 LU \$78,004
133. Marrow, Walter Claython 0592 01046 East Holly Ln \$10,395
134. Marshall, Billy Jr & Others 0302 01063 658 Billy Burwell Rd \$103,914
135. Marshall, Billy & Others 0302A02006 486 Billy Burwell Rd \$48,735
136. McCullough, James & Laura 0005 05004 108 Zollicoffer Ave \$73,025
137. McFadden, Anthony 0028 01001 1402 Maple St \$110,571
138. McFadden, Anthony 0078 02027 671 Highland Ave \$81,552
139. McFadden, Anthony 0078 02014 321 E Andrews Ave \$76,749
140. McIntyre, Ashley 0005 08016 925 S Chestnut St \$218,211
141. Mitchell, Jane & Robert 0332C01006 273 Pollyanna Rd \$350,516

142. Murile Udeshi 0001 02011 112 S Garnett St \$45,076 (At Oct 14 meeting BER asked VV to visit property)
143. NC Housing Department LLC 0077 07009B 1045 E Montgomery St \$91,907
144. NC Housing Department LLC 0006 03008 912 Bane Ave \$65,589
145. Nerenberg, Samuel & Emily 0492 01007 2505 Egypt Mountain Rd \$405,892
146. Norwood, Kevin T 0540 02034 56 Quarter Horse Rd \$437,819
147. O'Brien C III 0589 01021 116 Pine Knoll Shore \$550,880
148. Padgett, Lewellen Daniel & Daniel, Christopher & M Johnson 0410 04008 Parrott Rd \$83,147
149. Padgett, Lewellen Daniel & Daniel, Christopher & M Johnson 0410B01003 Stratford Dr \$7,448
150. Padgett, Lewellen Daniel & Daniel, Christopher & M Johnson 0410B01004 Stratford Dr \$7,448
151. Padgett, Lewellen Daniel & Daniel, Christopher & M Johnson 0410B01005 Stratford Dr \$7,448
152. Padgett, Lewellen Daniel & Daniel, Christopher & M Johnson 0410B02018 Stratford Dr \$12,847
153. Padgett, Lewellen Daniel & Daniel, Christopher & M Johnson 0410C02005 Avon Ct \$8,795
154. Padgett, Lewellen Daniel & Daniel, Christopher & M Johnson 0410C02006 Avon Ct \$9,258
155. Padgett, Lewellen Daniel & Daniel, Christopher & M Johnson 0410E01006 Stratford Dr \$7,448
156. Padgett, Lewellen Daniel & Daniel, Christopher & M Johnson 0410e01010 Canterbury Ct \$12,667
157. Padgett, Lewellen Daniel & Daniel, Christopher & M Johnson 0410E01011 Canterbury Ct \$13,882
158. Padgett, Lewellen Daniel & Daniel, Christopher & M Johnson 0410E01012 Canterbury Ct \$17,738
159. Padgett, Lewellen Daniel & Daniel, Christopher & M Johnson 0410E01017 Canterbury Ct \$7,448
160. Padgett, Lewellen Daniel & Daniel, Christopher & M Johnson 0410E01019 Stratford Dr \$8,795
161. Padgett, Lewellen Daniel & Daniel, Christopher & M Johnson 0410E01020 Stratford Dr \$10,878
162. Parker, Phyllis Pearce 0404 01046 98 Peacehaven Ln \$90,828
163. Parrish, Charles 0608 01011 2060 Satterwhite Point Rd \$274,071
164. Pearce, Claude Jr & Tammy 0115 01010 323 Welcome Ave \$65,939
165. Perkinson, Laura 0067 03029 149 First St \$58,671
166. Pendergrass, Kelley 0454 01022 Lynnbank Rd \$38,142
167. Pernel, Tommy & Cynthia 0470 03009 Carter Hedgepeth Land \$93,235 LU \$6,354
168. Phillips, Fay 0592 01010A 3025 Flemingtown Rd \$87,819
169. Poole, Stacey 0091 06045 702 Marshall St \$65,905
170. Poole, Stacey 0096 06002 653 W Rockspring St \$67,012
171. Potts, Bonnie 0595B01008 Lake Haven Rd \$7,617
172. Rainbow Management LLC 0213C01004 451 Ruin Creek #102 & #103 Rd \$490,525
173. Ramsey, Charles Jr & Alicia 0540 02043 148 E W Lester Ln \$380,163
174. Ranes, James Jr & Marsha 0100 05004 525 Skenes Ave \$160,835
175. Reagle, Robert II & Virginia 0361C04007 530 Waters Edge Loop Rd \$542,339
176. Reeder, Hiram Jr & Kathy 0300 01014 1585 Peninsula Ln \$313,442
177. Reese, Robert & Sandy 0317 03030 Deer Hollow Rd \$30,600 LU \$13,380
178. Reese, Robert & Sandy 0319 02005 Wright Land \$30,546 LU \$6,088
179. Reese, Robert & Sandy 0319 02015 Hibernia Rd \$75,420 LU \$44,656
180. Reese, Robert 0320 01004 1510 Hibernia Rd \$240,893 LU \$200,127
181. Reese, Robert & Sandy 0320 01005 1514 Hibernia Rd \$156,988
182. Reese, Robert & Sandy 0324 01001 527 Tungsten Mine Rd \$484,352 LU \$133,064
183. Reitmeyer, Richard & Holly 0460 01070 690 Van Dyke Rd \$257,760 LU \$238,129
184. Roberson, Betty Heirs 0401 02008 1685 Glebe Rd \$161,962
185. Roberson, Talton 0207 01007 385 Spring Valley Lake Rd \$108,990
186. Rogers, J C & Ann Trust Jeanette Rogers Trust 0055 04031 151 Bunn St \$204,289
187. Rogers, J C & Ann Trust Jeanette Rogers Trust 0071 05009 802 Merriman St \$88,243
188. Rogers, J C & Ann Trust Jeanette Rogers Trust 0069 04013 715 Water St \$159,252
189. Rogers JC & Ann Freeman Trust Jeanette Rogers Family Trust 0103 08013A 636 Ransom St \$56,333

190. Rogers JC & Ann Freeman Trust Jeanette Rogers Family Trust 0101 04008 419 John St \$69,539  
191. Rogers JC & Ann Freeman Trust Jeanette Rogers Family Trust 0101 04009 429 John St \$51,629  
192. Rogers JC & Ann Freeman Trust Jeanette Rogers Family Trust 0078 05011 511 Hatch St \$234,699  
193. Rogers JC & Ann Freeman Trust Jeanette Rogers Family Trust 0086 01037 742 Southerland \$81,062  
194. Rogers JC & Ann Freeman Trust Jeanette Rogers Family Trust 0091 04017 411 Gay St \$65,919  
195. Ross, Paul & Mary 0097 03004 221 Beckford Ave \$53,489  
196. Ross, Paul & Mary 0097 03005 209 Beckford Ave \$53,415  
197. Ross, Paul & Mary 0097 03006 203 Beckford Ave \$53,398  
198. Ross, Paul & Mary 0097 03003 215 Beckford Ave \$53,309  
199. Ross, Paul & Mary 0097 03002 225 Beckford Ave \$53,460  
200. Ross, Paul & Mary 0096 04012 620 Daniel-Powell \$60,544  
201. Ross, Paul & Mary 0028 01006 1417 S Williams St \$46,996  
202. Ross, Paul & Mary 0061 03015 831 Lamb St \$83,727  
203. Ryan, Angela & Richard 0536 03052 327 Franklin Rd \$273,828  
204. Satterwhite, William & Carolyn , Satterwhite, Willard & Victoria 0495 01017 2135 Dick Smith Rd  
\$236,912 LU \$198,212  
205. Sesson, Pamela 0021 03002 503 Thomas St \$33,097  
206. Schell, John & Charlette 0384 02012 3150 Hicksboro Rd \$215,904  
207. Shepard, Paul 0593D01004 102 Autumn Dr \$87,761  
208. Shockley, Carol & John 0362 01006A 2610 Burnside Rd \$229,947  
209. Shockley, Carol & John 0362 01008 Burnside Rd \$10,125  
210. Short, Wilton Jr & Felcie 0531 02003 Cheatham Mabry Rd \$37,192 LU \$3,224  
211. Short, Wilton Jr & Felcie 0531 02004 Cheatham Mabry Rd \$120,138 LU \$17,353  
212. Short, Wilton Jr & Felcie 0531 02008 435 Cheatham Mabry Rd \$191,603  
213. Short, Wilton Jr & Felcie 0531 01003 Tunstall Land \$288,900 LU \$52,675  
214. Short, Wilton Jr & Wendy 0530 01003 296 Tower Rd \$193,856 LU \$122,129  
215. Short, Wilton Jr 0531 02007 Cheatham Mabry Rd \$37,021  
216. Short, Wilton Jr 0531 02006 Cheatham Mabry Rd \$44,512  
217. Short, Wilton Jr 0531 02001 Hicks Land \$38,785  
218. Short, Wilton Jr 0531 02002 Cheatham Mabry Rd \$46,874  
219. Short, Wilton Jr 0535 02020 Hicks Land \$29,068  
220. Short, Wilton III 0531 02020 Gill Land \$42,207  
221. Smith, Philip & Joy 0354 01039 Pool Rock Rd \$3,952  
222. Smith, Ruth E 0365 02006 Jenkins Land \$181,870  
223. Stagecoach Owner LLC 0375 01015 Stagecoach Rd \$207,504  
224. Stegall, Christopher 0354 01026 161 Diamond Point Ln \$495,503  
225. Stevenson, Joshua & Wendy & William Jr 0036 01002 1215 Davis Ave \$223,564  
226. Teague, Linda Lee 0593A01019 970 Cedar Cove Rd \$179,331  
227. Van Doren, Harry & Marsha 0332 01004A 690 Pollyanna Rd \$245,410  
228. Variety Wholesalers 0001 01004 230-232 Garnett St \$174,925  
229. Variety Wholesalers 0001 01005 226 Garnett St \$256,441  
230. Variety Wholesalers INC Raleigh Rd \$22,189  
231. Variety Wholesalers INC 0109 01009 Raleigh Rd \$2,755,582  
232. Variety Wholesalers INC 0224 02025 US #1 Bypass \$9,154,790  
233. Variety Wholesalers 0001 01006 Garnett St \$358,140  
234. Variety Wholesalers 0001 01007 208 S Garnett St \$309,994  
235. Vazquez, Luis Jose 0076 01010 705 E Montgomery St \$102,703  
236. Vicksburg Owner LLC 0533 02001 Vicksboro Rd \$173,069  
237. Wells, Donald Louis 0221 02024 150 Facet Rd \$128,552

238. West, Pamela 0350 02015 W S Green \$69,157  
239. Westward Properties LLC 0216 03008 389 Americal Rd \$1,687,822  
240. Whitetail Farm Associates 0466 01006 Curtis Place Land \$199,688 LU \$24,358  
241. Whitetail Farm Associates 0473 03003 Peace Land \$415,871 LU \$92,946  
242. Williams, Brenda Beal 0470 02009 2360 Bobbitt Rd \$59,083 EXMP \$38,991  
243. Williams, Brenda Beal 0470 02009A Bobbitt Rd \$90,405 LU \$23,429  
244. Williams, Douglas & Karen 0580A01015 Williams Land \$15,159  
245. Williams, Douglas & Karen 0580A01014 75 S Piney Grove Rd \$249,845  
246. Williamson, Margaret A 0376 01011 2900 Kelly Rd \$45,012  
247. Williamson, Dennis Jr 0079 05016 722 Farrar Ave \$49,557  
248. Wilson, Catherine & Edward 0428 01009A Matthews Rd \$644,330 LU \$393,693  
249. WW Properties LLC 0214C02014 103 Briarwood St \$115,957  
250. WW Properties LLC 0214C02024 105 Briarcliff St \$142,423  
251. WW Properties LLC 0116 02010 72 Ft Gholson Dr \$55,072  
252. WW Properties LLC 0100 05016 450 Cedar St \$58,643  
253. WW Properties LLC 0098 12011 Garnett-Hamilton St \$18,553  
254. WW Properties LLC 0098 12010 523 N Garnett St \$462,858  
255. WW Properties & Rentals LLC 0542B02011 215 Fawn Dr \$96,522  
256. WW Properties & Rentals LLC 0536 03040 224-230 Franklin A-D Rd \$223,050  
257. WW Properties & Rentals LLC 0536 03041 258-260 Franklin A-H Rd \$277,626  
258. WW Properties LLC 0095 01020 238 Keene St \$61,434  
259. WW Properties LLC 0095 01015 256 Keene St \$61,420  
260. WW Properties LLC 0088 02007 715 South Carolina Ave \$305,671  
261. WW Properties LLC 0085 06001 1679 Walnut Rd \$87,126  
262. WW Properties LLC 0085 07002 1658 Willow Ln \$60,166  
263. WW Properties LLC 0080 01011 927 Patton Cir \$108,670  
264. WW Properties LLC 0077 08015 134 Falkner St \$72,583  
265. WW Properties LLC 0077 08017 142 Falkner St \$68,740  
266. WW Properties LLC 0078 01017 537 Rowland St \$224,299  
267. WW Properties LLC 0078 01018 551 Rowland St \$211,573  
268. WW Properties & Rentals LLC 0010 02001A 518 Radio Ln \$117,339  
269. WW Properties & Rentals LLC 0010 02002A 530 Radio Ln \$126,067  
270. WW Properties & Rentals LLC 0011 03014 1036-1046 Shirley Dr \$446,923  
271. WW Properties & Rentals LLC 0007 01016 830 Sate St \$71,540  
272. WW Properties & Rentals LLC 0006 02007 1306 Second St \$65,781  
273. WW Properties & Rentals LLC 0006 03002 1424 Second St \$114,901  
274. WW Properties & Rentals LLC 0077 08008 126 Falkner St \$50,005  
275. WW Properties & Rentals LLC 0077 07009A 1041 E Montgomery St \$91,590  
276. WW Properties & Rentals LLC 0077 06003 1040 E Montgomery St \$54,308  
277. WW Properties & Rentals LLC 0077 05004 844 E Montgomery St \$120,930  
278. WW Properties & Rentals LLC 0077 04006 832 Eastway Dr \$83,529  
279. WW Properties & Rentals LLC 0073 03007 440 Rowland St \$100,076  
280. WW Properties & Rentals LLC 0077 08010 118 Falkner St \$58,197  
281. WW Properties & Rentals LLC 0077 08012 110 Falkner St \$55,801  
282. WW Properties & Rentals LLC 0077 08014 102 Falkner St \$57,497  
283. WW Properties & Rentals LLC 0051 07004 413 Ivey St \$109,000  
284. WW Properties & Rentals LLC 0028 06011 349 Alexander Ave \$52,861  
285. WW Properties & Rentals LLC 0029 02013 913 Avis Ln \$108,492  
286. WW Properties & Rentals LLC 0028 06009 345 Alexander Ave \$85,128

287. WW Properties & Rentals LLC 0028 06010 347 Alexander Ave \$78,253  
288. WW Properties & Rentals LLC 0006 03002 1424 Second St \$114,901  
289. WW Properties & Rentals LLC 0020 04009B 851 State St \$78,475  
290. Yount, Bryan & Jeannie 0354B01081 Puddle Stone Rd \$53,182  
291. Yount, Marvin E III Heirs & Elissa 0027 04002 917 S Williams St \$15,305  
292. Yount, Marvin III Heirs & Elissa 0027 04019 216 Chavasse Ave \$306,722