

Agenda
Vance County Board of Equalization & Review
December 9, 2024
1:00 PM

I. Taxpayer Appeals

II. Consent Agenda

III. Adjourn

Board of Equalization & Review
December 9, 2024

1. Lawson, Christopher 0579 01041 118 Still Water Ln \$449,947
2. Fowler, William Ashley Jr 0592 01045 576 Intake Ln \$275,154
3. Gillespie, Neil & Patricia 0485 01004 305 Deer Ln \$224,126
4. Reese, James & Jennie 0579 01018 1160 Buchanan Rd \$206,808
5. Coghill, Michael & Deborah 0526 02004 1021 Daniel Harris Rd \$144,078
6. Guzman, Kinita 0369A01026 159 Ramblewood Ln \$171,700
7. Wade, Jeffery & Angela 0426 02010 5709 US 158 BUS \$20,099
8. Breedlove, Robert T Jr 0076 01013 Montgomery St \$5,016
9. Harp, Steven Wade 0099 01011 1316 Lehman St \$55,155
10. Harp, Steven Wade 0088 01011A 1422 Reservoir St \$50,411
11. Harp, Steven Wade 0025 01004 217 Turner Ave \$63,861
12. Harp, Steven Wade 0088 01010 615 Mason St \$51,727
13. Harp, Steven Wade 0112 09004 (Gillburg Rd) 1500 Old Epsom Rd \$59,367
14. Harp, Steven Wade 0100 04017 508 Mason St \$36,296
15. Harp, Steven Wade 0100 02020 518 Hickory St \$30,546
16. Harp, Steven Wade 0100 02019 520 Hickory St \$63,353
17. Harp, Steven Wade 0099 01012 1314 Lehman St \$32,445
18. Harp, Steven Wade 0091 07008 1008 Standish St \$28,293
19. Harp, Steven Wade 0091 06029 737 Southerland St \$49,413
20. Harp, Steven Wade 0088 01017 616 S Park Ave \$73,918
21. Harp, Steven 0044 03005A 205 Craig Ave \$56,306
22. Harp, Steven 0025 01005 223 Turner Ave \$62,520

Lawson, Christopher

Single Family Home

118 Stillwater Ln

0579 01041

Value Under Appeal: \$449,947

Owners Opinion of Value: None provided

Assessor Recommended Value: \$449,947

Appellant Concerns:

- No comments submitted by the appellant.

Changes Made:

- No changes made after initial appeal.

Evidence of Value:

- The Assessor's Office submits 3 comparable sales ranging from **\$353.71/SQFT** to **\$421.76/SQFT**.
 - The subject is assessed at **\$267.51/SQFT**.

Assessor Comps:

	Subject	Comp 1	Comp 2	Comp 3
Photo				
Map				
Location	118 STILL WATER LN	292 WATERS EDGE LP	147 ANCHOR DR	706 B HARRISON LN S
Parcel	0579 01041	0361B01003	0372B01029	0354C01044
Distance	*	5.62 mi SW	7.69 mi SW	5.16 mi SW
SQFT	1,682	1,456	1,500	1,636
Beds	3	3	3	3
Baths	3	2.1	2.0	3.0
Year Built	2020	2006	2007	2004
Acres	0.730	0.710	0.690	2.980
Sale Date	*	10/31/2022	08/31/2023	11/01/2023
Sale Price	\$449,947 (assessed)	\$515,000	\$556,000	\$690,000
Sale Price per SQFT	\$267.51 (assessed)	\$353.71	\$370.67	\$421.76
Notes:	Kerr Lake	Kerr Lake	Kerr Lake	Kerr Lake

Fowler, William Ashley Jr.
Manufactured Home on 0.63 Acres
576 Intake Ln
0592 01045

Value Under Appeal: \$326,768

Owners Opinion of Value: None provided

Assessor Recommended Value: \$275,154

Appellant Concerns:

- The Appellant notes that a double wide cannot be \$326,768.
 - The recommended value has been reduced to \$275,154 and three doublewide sales have been provided from \$230,000 to \$315,000.

Changes Made:

- A -20% Economic Obsolescence adjustment was applied to align with comparable sales.

Evidence of Value:

- The Assessor's Office submits 3 comparable sales ranging from **\$160.61/SQFT** to **\$178.16/SQFT**.
 - The subject is assessed at **\$155.63/SQFT**.

Assessor Comps:

	Subject	Comp 1	Comp 2	Comp 3
Photo				
Map				
Location	576 Intake Ln	382 TOWNSVILLE LANDING RD	148 DR FINCH RD	46 HOLLY CIR
Parcel	0592 01045	0325 04029	0459 02007	0592 01043
Distance	*	4.98 mi NW	9.92 mi S	0.6 mi NW
SQFT	1,768	1,432	1,944	1,552
Beds	3	3	3	3
Baths	2	2.0	2.0	2.0
Year Built	2022	1998	2000	1990
Acres	0.630	2.640	2.000	0.700
Sale Date	*	10/05/2023	01/19/2024	08/18/2023
Sale Price	\$275,154 (assessed)	\$230,000	\$315,000	\$276,500
Sale Price per SQFT	\$155.63 (assessed)	\$160.61	\$162.04	\$178.16
Notes:	Kerr Lake	Near Kerr Lake		Kerr Lake

Gillespie, Neil & Patricia P.**Manufactured Home on 18.56 Acres****305 DEER LN****0485 01004**

Value Under Appeal: \$456,141

Owners Opinion of Value: \$None provided.

Assessor Recommended Value: \$224,126**Appellant Concerns:**

- The Appellant notes that this is a 1983 singlewide that has been added on to over the years.
 - The home is valued using a singlewide base rate (MA 70W) and depreciation (MFR – Manufactured Fair Condition). It has a further -15% functional obsolescence for its unusual construction.

Changes Made:

- A -15% Topography adjustment was applied to the Building Site.
- A -30% Topography adjustment was applied to the Wooded Acres.
- A -15% Shape adjustment was applied to the Wooded Acres.
- A -10% Easement adjustment was applied to the Wooded Acres.
- A -15% Functional Obsolescence adjustment was applied to the manufactured home.
- Bathrooms were increased from 1.1 to 3.0 per appeal form.


Evidence of Value:

- The Assessor's Office submits four comparable sales ranging from **\$47.83/SQFT** to **\$87.12/SQFT**.
 - The subject is assessed at **\$36.83/SQFT**. (House & Homesite Value Only)
- The Assessor's Office submits three comparable land sales ranging from **\$5,050/acre** to **\$8,017/acre**.
 - The subject is assessed at **\$5,227/acre**. (Land Value Only)

Assessor Comps: (House and Homesite Value Only)

	Subject	Comp 1	Comp 2	Comp 3	Comp 4
					
Map					
Location	305 DEER LN	196 COKESBURY CT	450 HEARTLAND LN	117 NAN'S LN	294 D Y HOYLE LN
Parcel	0485 01004	0530 01018A	0384 01032	0527A01011	0547C02001
Distance	*	14.97 miles	13.43 miles	15.05 miles	9.68 miles
SQFT	3,372	1,568	1,728	1,008	1,917
Beds	4	3	3	3	4
Baths	3.0	2.0	2.0	2.0	2.0
Year Built	1983	1989	1992	1997	1991
Acres	1.000	1.120	3.000	1.000	1.000
Sale Date	*	02/01/2024	06/07/2022	04/22/2022	02/25/2022
Sale Price	\$124,183 (assessed) (house & homesite value only)	\$75,000	\$88,000	\$60,000	\$167,000
Sale Price per SQFT	\$36.83 (assessed) (house & homesite value only)	\$47.83	\$50.93	\$59.52	\$87.12
Notes:	Singlewide with extensive additions	Doublewide	Doublewide	Singlewide	Doublewide

Assessor Land Comps: (Land Value Only)

	Subject	Comp 1	Comp 2	Comp 3
Map				
Location	305 DEER LN	NC 39 HWY N	95 CEDAR ROCK LN	249 FISH STALLINGS LN
Parcel	0485 01004	0206 01018	0455 01075	0465 01007A
Distance	*	11.65 miles	5.34 miles	8.77 miles
Road	Public, Paved	Public, Paved	Private, Gravel	Minimal
Topo	Severe	Severe	Moderate	Moderate
Shape	Irregular	Slight	Slight	Cut-Out
Acres	18.560	23.762	15.970	20.020
Sale Date	*	03/24/2023	05/24/2023	04/18/2023
Sale Price	\$97,012 (assessed) (land value only)	\$120,000	\$98,000	\$160,500
Sale Price per Acre	\$5,227 (assessed) (land value only)	\$5,050	\$6,137	\$8,017
Notes:				

Reese, James and Jennie
Manufactured Home on 1.1 Acres
1160 Buchanan Rd
0579 01018

Value Under Appeal: \$216,853

Owners Opinion of Value: None provided

Assessor Recommended Value: \$206,808

Appellant Concerns:

- No complaints submitted by the appellant.

Changes Made:

- No changes made during the appeal process.

Evidence of Value:

- The Assessor's Office submits 3 comparable sales ranging from **\$106.90/SQFT** to **\$212.96/SQFT**.
 - The subject is assessed at **\$101.28/SQFT**.

Assessor Comps:

	Subject	Comp 1	Comp 2	Comp 3
Photo				
Map				
Location	1160 BUCHANAN RD	313 PLUM NUTTY RD	356 POLLYANNA RD	125 S PINEY GROVE RD
Parcel	0579 01018	0331 01028	0332C01009	0580 01021
Distance	*	5.77 mi SW	5.2 mi SW	1.48 mi S
SQFT	2,042	1,740	1,248	1,080
Beds	3	3	3	3
Baths	2	2.0	2.0	2.0
Year Built	1998	2002	1994	2002
Acres	1.100	0.706	0.940	0.480
Sale Date	*	06/08/2023	08/18/2022	07/28/2023
Sale Price	\$206,808 (assessed)	\$186,000	\$150,000	\$230,000
Sale Price per SQFT	\$101.28 (assessed)	\$106.90	\$120.19	\$212.96
Notes:	Near Kerr Lake	Near Kerr Lake	Near Kerr Lake	Near Kerr Lake

Coghill, Michael and Deborah
Single Family Home on 1.8 Acres
1021 Daniel Harris Rd
0526 02004

Value Under Appeal: \$144,078

Owners Opinion of Value: \$45,000

Assessor Recommended Value: \$144,078

Appellant Concerns:

- The Appellant expressed no concerns in submitted appeal.

Changes Made:

- No changes made after initial appeal.

Evidence of Value:

- The Assessor's Office submits 3 comparable sales ranging from **\$113.20/SQFT** to **\$134.92/SQFT**.
 - The subject is assessed at **\$115.45/SQFT**.

Assessor Comps:

	Subject	Comp 1	Comp 2	Comp 3
Photo				
Map				
Location	1021 DANIEL HARRIS RD	1860 S CLEARVIEW DR	1767 NC 39 HWY S	254 VICKSBORO RD
Parcel	0526 02004	0082 03012	0082 01020	0082 01004
Distance	*	4.94 mi N	5.06 mi N	5.13 mi N
SQFT	1,248	1,546	1,296	1,260
Beds	3	2	3	3
Baths	1	1.1	1.0	1.1
Year Built	1942	1958	1948	1971
Acres	1.800	0.240	0.690	0.640
Sale Date	*	05/11/2023	11/29/2022	02/28/2023
Sale Price	\$144,078 (assessed)	\$175,000	\$172,000	\$170,000
Sale Price per SQFT	\$115.45 (assessed)	\$113.20	\$132.72	\$134.92
Notes:				

Guzman, Kinita
Manufactured Home on 4.56 Acres
159 Ramblewood Ln
0369A01026

Value Under Appeal: \$175,325

Owners Opinion of Value: \$106,000

Assessor Recommended Value: \$171,700

Appellant Concerns:

- The Appellant notes two recent sales in their area.
 - 59 Kaplan Lane was a private sale (not listed on MLS). Without proper market exposure, properties tend to sell at below-market rates.
 - 138 Jordan Lane sold for \$112,000 on 10/04/2022. Per the MLS square-footage, this is \$87.71/SQFT. We believe this is a valid market transaction and have included it as our Comp 2.
- The Appellant expressed concern about homes selling above their true market value.
 - Our valuation is based upon what homes have sold for. Actual market transactions are the only standard for evaluating the market value of a home.
- The Appellant noted their property is accessed via a poorly maintained gravel road.
 - The property is assessed with a -25% Private Access adjustment to the land value to account for the impact from the privately maintained gravel road.









Changes Made:

- Increased Access adjustment from -10% (gravel) to -25% (private access).
- Removed -5% Easement adjustment from Wooded Acres (retained on Building Site).
- Reduced Shape adjustment from -15% to -10%.
- Increased Topography adjustment from -10% to -15% for the Wooded Acres.

Evidence of Value:

- The Assessor's Office submits three comparable sales ranging from **\$87.49/SQFT** to **\$89.36/SQFT**.
 - The subject is assessed at **\$81.76/SQFT**.

Assessor Comps:

	Subject	Comp 1	Comp 2	Comp 3
Photo				
Map				
Location	159 RAMBLEWOOD LN	12515 NC 39 HWY N	138 Jordan Lane	212 LYDIA LANE
Parcel	0369A01026	0325 03037	0369B01024	0403B01004
Distance	*	5.51 miles	0.15 miles	4.42 miles
SQFT	2,100	2,046	1,277	1,824
Beds	2	3	3	4
Baths	2	2.0	2	2.0
Year Built	2000	2002	2002	1997
Acres	4.560	0.740	3.490	1.000
Sale Date	*	08/31/2022	10/4/2022	04/28/2023
Sale Price	\$171,700 (assessed)	\$179,000	\$112,000	\$163,000
Sale Price per SQFT	\$81.76 (assessed)	\$87.49	\$87.71	\$89.36
Notes:			Appellant Comp SQFT per MLS	

Wade, Jeffrey Renn & Angela
Unsound Single-Family Home on 1.155 Acres
5709 US 158 BUS
0426 02010

Value Under Appeal: \$26,674

Owners Opinion of Value: \$None provided

Assessor Recommended Value: \$20,099

Appellant Concerns:

- The Appellant did not express any specific concerns.

Changes Made:

- Changed Building Site to Undeveloped Building Site and applied -15% Undeveloped adjustment to reflect that the current improvement needs to be removed.

Evidence of Value:

- The Assessor's Office submits four comparable lot sales ranging from **\$15,000** to **\$30,000**.
 - The subject is assessed at **\$20,099**.

Assessor Land Comps:

	Subject	Comp 1	Comp 2	Comp 3	Comp 4
Map		 	 	 	 
Location	5709 US 158 BUS	GERANIUM LN	WILLOW CREEK LN	WATKINS ROAD	FERNWOOD WAY
Parcel	0426 02010	0461B02028	0205 01002	0431 02012	0042A01012
Distance	*	4.64 miles	4.89 miles	2.98 miles	2.25 miles
Road	Paved, Public	Public, Paved	Public, Paved	Public, Paved	Cul-de-sac
Topo	Level	Slight	Slight	Level	Severe
Shape	Rectangular	Rectangular	Rectangular	Rectangular	Rectangular
Acres	1.155	1.090	1.390	1.250	0.950
Sale Date	*	09/28/2022	06/07/2022	10/13/2022	02/01/2022
Sale Price	\$20,099 (assessed)	\$15,000	\$20,000	\$25,000	\$30,000
Sale Price per Acre	\$17,402 (assessed)	\$13,761	\$14,388	\$20,000	\$31,579
Notes:			Lake		Lake

Breedlove, Robert T. Heirs

Vacant 0.22 Acre Lot

MONGOMERY STREET

0076 01013

Value Under Appeal: \$6,270

Owners Opinion of Value: None provided.

Assessor Recommended Value: \$5,016

Appellant Concerns:

- The Appellant notes that there is a creek running through/under the property. The lot is not buildable.
 - No documentation exists regarding the existence or location of a creek. It seems most likely, based upon GIS mapping and topography that a creek used to run beside the property and may have some impact on a lower lying neighbor, but would be unlikely to impact the higher lying subject.
 - *Note: Corey Williams with the city has been consulted and is unaware of any reason the lot could not be built.*

Changes Made:

- A -20% Other adjustment has been applied to align with comparable sales.





Evidence of Value:

- The Assessor's Office submits three comparable land sales ranging from **\$4,500** to **\$5,500**.
 - The subject is assessed at **\$5,016**.

Subject Street Level Illustration:



Assessor Land Comps:

	Subject	Comp 1	Comp 2	Comp 3
Map				
Location	MONTGOMERY ST	W ROCKSPRING ST	BULLOCK ST	PINE ST
Parcel	0076 01013	0074 02003	0084 03034A	0089 01016
Distance	*	0.91 miles	0.43 miles	0.66 miles
Acres	0.220	0.230	0.160	0.300
Sale Date	*	02/08/2023	03/13/2022	11/15/2023
Sale Price	\$5,016 (assessed)	\$4,500	\$5,000	\$5,500
Sale Price per Acre	\$22,800 (assessed)	\$19,565	\$31,250	\$18,333

Harp, Steven Wade

Single Family Home on 0.14 Acres

1316 Lehman St

0099 01011

Value Under Appeal: \$57,463

Owners Opinion of Value: \$20,000

Assessor Recommended Value: \$55,155

Appellant Concerns:

- The Appellant provided five comparable sales.
 - These comparable sales were reviewed but cannot be used.

PARCEL	ADDRESS	CONCERN
0100 01022	513 HICKORY	Insufficient Market Exposure (Private Sale / Not Listed on MLS)
0100 02023	506 HICKORY	VP Condition / Not Comparable
0088 02005	707 SOUTH CAROLINA	Insufficient Market Exposure (Private Sale / Not Listed on MLS). Purchased as part of multi-parcel sale (four tracts) from R&O Properties LLC to Main Street Capital Investments LLC.
0086 02003	958 HARRIETT	Insufficient Market Exposure (Private Sale / Not Listed on MLS)
0099 01006	1335 NICHOLAS ST	Insufficient Market Exposure (Private Sale / Not Listed on MLS)

Changes Made:

- Two fireplaces were removed on the presumption that they would be rendered inoperable prior to renting the home.

Evidence of Value:

- The Assessor’s Office submits four comparable sales ranging from **\$67.71/SQFT** to **\$75.40/SQFT**.
 - The subject is assessed at **\$52.78/SQFT**.

Assessor Comps:

	Subject	Comp 1	Comp 2	Comp 3	Comp 4
Photo					
Map					
Location	1316 LEHMAN ST	1018 SOUTH ST	510 OWEN ST	916 GAY ST	514 ZENE ST
Parcel	0099 01011	0093 02006	0091 06050	0091 05003	0025 05007
Distance	*	0.56 miles	0.42 miles	0.47 miles	0.67 miles
SQFT	1,045	864	768	832	988
Beds	2	3	2	2	3
Baths	1	1.0	1.0	1.0	1.0
Year Built	1950	1950	1950	1950	1960
Acres	0.140	0.220	0.100	0.130	0.150
Sale Date	*	04/13/2022	02/20/2023	03/10/2023	01/25/2023
Sale Price	\$55,155 (assessed)	\$58,500	\$53,000	\$60,000	\$74,500
Sale Price per SQFT	\$52.78 (assessed)	\$67.71	\$69.01	\$72.12	\$75.40
Notes:					

Harp, Steven Wade
Single Family Home on 0.14 Acres
1422 RESERVOIR ST
0088 01011A

Value Under Appeal: \$50,411

Owners Opinion of Value: \$28,000

Assessor Recommended Value: \$50,411

Appellant Concerns:

- The Appellant provided six comparable sales.
 - These comparable sales were reviewed, but none could be used.

PARCEL	ADDRESS	CONCERN
0100 01022	513 HICKORY ST	Insufficient Market Exposure (Private Sale / Not Listed on MLS)
0100 02023	506 HICKORY	VP Condition / Not Comparable
0088 02005	707 SOUTH CAROLINA	Insufficient Market Exposure (Private Sale / Not Listed on MLS). Purchased as part of multi-parcel sale (four tracts) from R&O Properties LLC to Main Street Capital Investments LLC.
0086 02003	958 HARRIETT	Insufficient Market Exposure (Private Sale / Not Listed on MLS)
0100 05007	541 SKENES AVE	Insufficient Market Exposure (Private Sale / Not Listed on MLS)
0099 01006	1335 NICHOLAS ST	Insufficient Market Exposure (Private Sale / Not Listed on MLS)

Changes Made:

- No changes were made as part of this review.

Evidence of Value:

- The Assessor’s Office submits four comparable sales ranging from **\$67.71/SQFT** to **\$75.40/SQFT**.
 - The subject is assessed at **\$60.01/SQFT**.

Assessor Comps:

	Subject	Comp 1	Comp 2	Comp 3	Comp 4
Photo					
Map					
Location	1422 RESERVOIR ST	1018 SOUTH ST	510 OWEN ST	916 GAY ST	514 ZENE ST
Parcel	0088 01011A	0093 02006	0091 06050	0091 05003	0025 05007
Distance	*	0.46 miles	0.44 miles	0.41 miles	0.85 miles
SQFT	840	864	768	832	988
Beds	2	3	2	2	3
Baths	1.0	1.0	1.0	1.0	1.0
Year Built	1955	1950	1950	1950	1960
Acres	0.140	0.220	0.100	0.130	0.150
Sale Date	*	04/13/2022	02/20/2023	03/10/2023	01/25/2023
Sale Price	\$50,411 (assessed)	\$58,500	\$53,000	\$60,000	\$74,500
Sale Price per SQFT	\$60.01 (assessed)	\$67.71	\$69.01	\$72.12	\$75.40
Notes:					

Harp, Steven Wade
Single Family Home on 0.17 Acres
217 TURNER AVE
0025 01004

Value Under Appeal: \$73,089

Owners Opinion of Value: \$45,000

Assessor Recommended Value: \$63,861

Appellant Concerns:

- The Appellant submitted thirteen comparable sales.
 - These comparable sales were reviewed, but none could be used.

PARCEL	ADDRESS	CONCERN
0025 13017	403 S COLLEGE ST	Insufficient Market Exposure (Private Sale / Not Listed on MLS)
0076 06007	535 E WINDER ST	Insufficient Market Exposure (Private Sale / Not Listed on MLS)
0027 04013	280 CHAVASSE AVE	Poor Condition / Not Comparable
0025 11001	211 S COLLEGE ST.	Insufficient Market Exposure (Private Sale / Not Listed on MLS)
0092 01038	722 E WINDER ST	Insufficient Market Exposure (Private Sale / Not Listed on MLS)
0025 08015	313 ZENE ST	Insufficient Market Exposure (Private Sale / Not Listed on MLS)
0027 08017	230 DAVIS ST	Insufficient Market Exposure (Private Sale / Not Listed on MLS)
0027 06012	422 DAVIS ST	Insufficient Market Exposure (Private Sale / Not Listed on MLS)
0092 01040	600 E WINDER ST	Insufficient Market Exposure (Private Sale / Not Listed on MLS)
0025 09009	310 ARCH ST	Poor Condition / Not Comparable
0025 10009	408 E MONTGOMERY ST	Insufficient Market Exposure (Private Sale / Not Listed on MLS)
0026 02005	261 CHAVASSE AVE	Insufficient Market Exposure (Private Sale / Not Listed on MLS)
0025 10002	132 CAROLINA AVE	Outside of the dates of study. Insufficient Market Exposure (Private Sale / Not Listed on MLS).

Changes Made:

- Removed a fireplace on the presumption that it would be rendered inoperable prior to renting the home.
- A -10% Economic Obsolescence adjustment was applied for the impact of the adjacent commercial property.
- A -15% Economic Obsolescence adjustment was applied to align with comparable sales.

Evidence of Value:

- The Assessor’s Office submits four comparable sales ranging from **\$36.79/SQFT** to **\$63.00/SQFT**.
 - The subject is assessed at **\$36.45/SQFT**.

Assessor Comps:

	Subject	Comp 1	Comp 2	Comp 3	Comp 4
Photo					
Map					
Location	217 TURNER AVE	619 S WILLIAMS ST	126 ZENE ST	605 ROANOKE AVE	574 N WILLIAMS ST
Parcel	0025 01004	0025 05025	0025 01008	0008 01003	0078 01003
Distance	*	0.27 miles	0.03 miles	1.21 miles	0.48 miles
SQFT	1752	1495	1500	2128	1508
Beds	3	3	2	2	3
Baths	1.0	1.0	1.0	1.0	2.0
Year Built	1950	1950	1955	1952	1955
Acres	0.17	0.11	0.16	0.3	0.21
Sale Date	*	02/25/2022	08/22/2023	03/10/2023	12/06/2022
Sale Price	\$63,861 (assessed)	\$55,000	\$53,000	\$125,000	\$95,000
Adjustment	*		\$14,209.00	\$(29,572.00)	\$(11,463.00)
Reason	*		Condition	Condition	Quality
ADJ Price	\$63,861 (assessed)	\$55,000	\$67,209 (adjusted)	\$95,428 (adjusted)	\$83,537 (adjusted)
ADJ Price per SQFT	\$36.45 (assessed)	\$36.79	\$44.81 (adjusted)	\$44.84 (adjusted)	\$55.40 (adjusted)
Notes:			Adjustment per Adopted Schedule of Values	Adjustment per Adopted Schedule of Values	Adjustment per Adopted Schedule of Values

Harp, Steven Wade
Single Family Home on 0.23 Acres
615 MASON ST
0088 01010

Value Under Appeal: \$53,669

Owners Opinion of Value: \$26,000

Assessor Recommended Value: \$51,727

Appellant Concerns:

- The Appellant provided one comparable sale.
 - This comparable sale was reviewed but could not be used.

PARCEL	ADDRESS	CONCERN
0099 01006	1335 NICHOLAS ST	Insufficient Market Exposure (Private Sale / Not Listed on MLS)

Changes Made:

- A -4% Economic Obsolescence adjustment was applied to align with comparable sales.

Evidence of Value:

- The Assessor's Office submits four comparable sales ranging from **\$67.71/SQFT** to **\$75.40/SQFT**.
 - The subject is assessed at **\$62.93/SQFT**.

Assessor Comps:

	Subject	Comp 1	Comp 2	Comp 3	Comp 4
Photo					
Map					
Location	615 MASON ST	1018 SOUTH ST	510 OWEN ST	916 GAY ST	514 ZENE ST
Parcel	0088 01010	0093 02006	0091 06050	0091 05003	0025 05007
Distance	*	0.47 miles	0.44 miles	0.42 miles	0.85 miles
SQFT	822	864	768	832	988
Beds	2	3	2	2	3
Baths	1.0	1.0	1.0	1.0	1.0
Year Built	1956	1950	1950	1950	1960
Acres	0.230	0.220	0.100	0.130	0.150
Sale Date	*	04/13/2022	02/20/2023	03/10/2023	01/25/2023
Sale Price	\$51,727 (assessed)	\$58,500	\$53,000	\$60,000	\$74,500
Sale Price per SQFT	\$62.93 (assessed)	\$67.71	\$69.01	\$72.12	\$75.40
Notes:					

Harp, Steven Wade
Single Family Home on 0.19 Acres
1500 OLD EPSOM RD
0112 09004

Value Under Appeal: \$87,925

Owners Opinion of Value: \$65,000

Assessor Recommended Value: \$59,367

Appellant Concerns:

- The Appellant provided eight comparable sales.
 - These comparable sales were reviewed but none could be used.

PARCEL	ADDRESS	CONCERNS
0112 05001	1204 OLD EPSOM ROAD	Cannot locate MLS listing.
0113 04003	1250 FULLER ST	Insufficient Market Exposure (Private Sale / Not Listed on MLS)
0113 03002	1405 EDWARDS ST	Insufficient Market Exposure (Private Sale / Not Listed on MLS)
0216 04005B	1525 OLD EPSOM RD	Insufficient Market Exposure (Private Sale / Not Listed on MLS)
0112 08001	1440 EPSOM RD	Insufficient Market Exposure (Private Sale / Not Listed on MLS). Also, sold outside of study period.
0113 15004	578 WELCOME AVE	Insufficient Market Exposure (Private Sale / Not Listed on MLS)
0216 04012	1405 OLD EPSOM RD	Insufficient Market Exposure (Private Sale / Not Listed on MLS)
0112 06001	1221 DEBNAM AVE	Doublewide Mobile Home. Insufficient Market Exposure (Private Sale / Not Listed on MLS)



Changes Made:

- Reduced Condition from Average (AV) to Fair (FR).
- A -10% Cemetary adjustment was applied to the land.

Evidence of Value:

- The Assessor's Office submits four comparable sales ranging from **\$50.00/SQFT** to **\$58.55/SQFT**.
 - The subject is assessed at **\$40.39/SQFT**.

Assessor Comps:

	Subject	Comp 1	Comp 2	Comp 3	Comp 4
Photo					
Map					
Location	1500 OLD EPSOM RD	149 N SHANK ST	320 GARY ST.	170 E PARKER ST	916 EATON ST
Parcel	0112 09004	0094 01015	0102 03009	0055 04003	0079 05001
Distance	*	0.98 miles	1.89 miles	2.41 miles	1.51 miles
SQFT	1,470	1,300	1,392	1,248	1,281
Beds	2	3	2	0	2
Baths	1	1.0	2.0	0.0	1.0
Year Built	1941	1947	1950	1948	1960
Acres	0.190	0.390	0.220	0.180	0.180
Sale Date	*	07/20/2022	12/14/2022	05/10/2022	07/31/2023
Sale Price	\$59,367 (assessed)	\$65,000	\$73,000	\$70,000	\$75,000
Sale Price per SQFT	\$40.39 (assessed)	\$50.00	\$52.44	\$56.09	\$58.55
Notes:			SFR marketed as Duplex		

Harp, Steven Wade

Single Family Home on 0.17 Acres

508 MASON ST

0100 04017

Value Under Appeal: \$67,099

Owners Opinion of Value: \$18,000

Assessor Recommended Value: \$36,296

Appellant Concerns:

- The Appellant provided five comparable sales.
 - These comparable sales were reviewed. Four out of five could not be used.

PARCEL	ADDRESS	CONCERNS
0099 01006	1335 NICHOLAS ST	Insufficient Market Exposure (Private Sale / Not Listed on MLS)
0100 01022	513 HICKORY	Insufficient Market Exposure (Private Sale / Not Listed on MLS)
0088 02005	707 SOUTH CAROLINA	Insufficient Market Exposure (Private Sale / Not Listed on MLS). Purchased as part of multi-parcel sale (four tracts) from R&O Properties LLC to Main Street Capital Investments LLC.
0086 02003	958 HARRIETT	Insufficient Market Exposure (Private Sale / Not Listed on MLS)

- 506 Hickory St. (parcel 0100 02023) is listed in Very Poor (VP) condition, with the MLS listing indicating caution if entering due to structural concerns. This is only one step below the subject's listing at Poor (PR), so if we adjust per the adopted schedule of values, its sale on 9/11/2023 at \$27,000 would be adjusted by \$10,631 to \$37,631. At 812 SQFT, **this works out to \$46.34/SQFT.**

Changes Made:

- Reduced Quality from D+ to D.
- Reduced Condition to Poor (PR).
- Removed fireplace on the presumption that it would have been rendered inoperable prior to renting the home.

Evidence of Value:

- The Assessor's Office submits four comparable sales ranging from **\$50.45/SQFT** to **\$57.49/SQFT**.
 - The subject is assessed at **\$38.94/SQFT**.

Assessor Comps:

	Subject	Comp 1	Comp 2	Comp 3	Comp 4
Photo					
Map					
Location	508 MASON ST	409 BIRCH ST	822 EATON ST	510 OWEN ST	916 GAY ST
Parcel	0100 04017	0060 02007	0079 04026	0091 06050	0091 05003
Distance	*	1.97 miles	1.22 miles	0.49 miles	0.51 miles
SQFT	932	832	880	768	832
Beds	2	2	2	2	2
Baths	1	1.0	1.0	1.0	1.0
Year Built	1944	1960	1955	1950	1950
Acres	0.17	0.32	0.17	0.1	0.13
Sale Date	*	11/17/2022	10/03/2023	02/20/2023	03/10/2023
Sale Price	\$36,296 (assessed)	\$32,000	\$35,000	\$53,000	\$60,000
Adjustment	*	\$9,974.00	\$10,688.00	\$(11,128.00)	\$(12,170.00)
Reason	*	Condition	Condition	Condition	Condition
ADJ Price	\$36,296 (assessed)	\$41,974 (adjusted)	\$45,688 (adjusted)	\$41,872 (adjusted)	\$47,830 (adjusted)
ADJ Price per SQFT	\$38.94 (assessed)	\$50.45 (adjusted)	\$51.92 (adjusted)	\$54.52 (adjusted)	\$57.49 (adjusted)
Notes:	0	Adjustment per Adopted Schedule of Values	Adjustment per Adopted Schedule of Values	Adjustment per Adopted Schedule of Values	Adjustment per Adopted Schedule of Values

Harp, Steven Wade
Single Family Home on 0.17 Acres
518 HICKORY ST
0100 02020

Value Under Appeal: \$49,576

Owners Opinion of Value: \$15,000

Assessor Recommended Value: \$30,546

Appellant Concerns:

- The Appellant submitted five comparable sales.
 - These comparable sales were reviewed. Four out of five could not be used.

PARCEL	ADDRESS	CONCERNS
0100 01022	513 HICKORY	Insufficient Market Exposure (Private Sale / Not Listed on MLS)
0088 02005	707 SOUTH CAROLINA	Insufficient Market Exposure (Private Sale / Not Listed on MLS). Purchased as part of multi-parcel sale (four tracts) from R&O Properties LLC to Main Street Capital Investments LLC.
0086 02003	958 HARRIETT	Insufficient Market Exposure (Private Sale / Not Listed on MLS)
0099 01006	1335 NICHOLAS ST	Insufficient Market Exposure (Private Sale / Not Listed on MLS)

- 506 Hickory St. (parcel 0100 02023) is listed in Very Poor (VP) condition, with the MLS listing indicating caution if entering due to structural concerns. This is the same as the subject property. It sold on 9/11/2023 for \$27,000. At 812 SQFT, **this works out to \$33.25/SQFT.**

Changes Made:

- Quality was reduced to D.
- Condition was reduced to Very Poor (VP).
- A fireplace was removed on the presumption that it would be rendered inoperable prior to renting the home.
- A -10% Economic Obsolescence adjustment was applied to align with comparable sales.

Evidence of Value:

- The Assessor's Office submits four comparable sales ranging from **\$24.72/SQFT** to **\$34.37/SQFT**.
 - The subject is assessed at **\$23.86/SQFT**.

Assessor Comps:

	Subject	Comp 1	Comp 2	Comp 3	Comp 4
Photo					
Map					
Location	518 HICKORY ST	149 N SHANK ST	310 ARCH ST	320 GARY ST.	170 E PARKER ST
Parcel	0100 02020	0094 01015	0025 09009	0102 03009	0055 04003
Distance	*	1.13 miles	0.76 miles	1.37 miles	2.03 miles
SQFT	1280	1300	1383	1392	1248
Beds	3	3	2	2	0
Baths	1.0	1.0	1.0	2.0	0.0
Year Built	1952	1947	1955	1950	1948
Acres	0.17	0.39	0.16	0.22	0.18
Sale Date	*	07/20/2022	05/02/2022	12/14/2022	05/10/2022
Sale Price	\$30,546 (assessed)	\$65,000	\$39,000	\$73,000	\$70,000
Adjustment	*	\$(32,864.00)		\$(27,891.00)	\$(27,110.00)
Reason	*	Condition		Condition	Condition
ADJ Price	\$30,546 (assessed)	\$32,136 (adjusted)	\$39,000 (adjusted)	\$45,109 (adjusted)	\$42,890 (adjusted)
ADJ Price per SQFT	\$23.86 (assessed)	\$24.72 (adjusted)	\$28.20 (adjusted)	\$32.41 (adjusted)	\$34.37 (adjusted)
Notes:				SFR marketed as Duplex.	

Harp, Steven Wade
Single Family Home on 0.17 Acres
520 HICKORY ST
0100 02019

Value Under Appeal: \$68,287

Owners Opinion of Value: \$26,000

Assessor Recommended Value: \$63,353

Appellant Concerns:

- The Appellant submitted five comparable sales.
 - These comparable sales were reviewed but could not be used.

PARCEL	ADDRESS	CONCERNS
0100 01022	513 HICKORY	Insufficient Market Exposure (Private Sale / Not Listed on MLS)
0100 02023	506 HICKORY	VP Condition / Not Comparable
0088 02005	707 SOUTH CAROLINA	Insufficient Market Exposure (Private Sale / Not Listed on MLS). Purchased as part of multi-parcel sale (four tracts) from R&O Properties LLC to Main Street Capital Investments LLC.
0086 02003	958 HARRIETT	Insufficient Market Exposure (Private Sale / Not Listed on MLS)
0099 01006	1335 NICHOLAS ST	Insufficient Market Exposure (Private Sale / Not Listed on MLS)

Changes Made:

- Reduced quality from C- to D+.
- Removed fireplace on the presumption that it would be rendered inoperable prior to renting the home.

Evidence of Value:

- The Assessor’s Office submits four comparable sales ranging from **\$50.00/SQFT** to **\$58.55/SQFT**.
 - The subject is assessed at **\$47.14/SQFT**.

Assessor Comps:

	Subject	Comp 1	Comp 2	Comp 3	Comp 4
Photo					
Map					
Location	520 HICKORY ST	149 N SHANK ST	320 GARY ST.	170 E PARKER ST	916 EATON ST
Parcel	0100 02019	0094 01015	0102 03009	0055 04003	0079 05001
Distance	*	1.12 miles	1.37 miles	2.03 miles	1.21 miles
SQFT	1,344	1,300	1,392	1,248	1,281
Beds	2	3	2	0	2
Baths	1	1.0	2.0	0.0	1.0
Year Built	1950	1947	1950	1948	1960
Acres	0.170	0.390	0.220	0.180	0.180
Sale Date	*	07/20/2022	12/14/2022	05/10/2022	07/31/2023
Sale Price	\$63,353 (assessed)	\$65,000	\$73,000	\$70,000	\$75,000
Sale Price per SQFT	\$47.14 (assessed)	\$50.00	\$52.44	\$56.09	\$58.55
Notes:			SFR marketed as Duplex		

Harp, Steven Wade

Single Family Home on 0.14 Acres

1314 LEHMAN ST

0099 01012

Value Under Appeal: \$54,890

Owners Opinion of Value: \$20,000

Assessor Recommended Value: \$32,445

Appellant Concerns:

- The Appellant provided five comparable sales.
 - Four out of five could not be used.

PARCEL	ADDRESS	CONCERNS
0100 01022	513 HICKORY	Insufficient Market Exposure (Private Sale / Not Listed on MLS)
0088 02005	707 SOUTH CAROLINA	Insufficient Market Exposure (Private Sale / Not Listed on MLS). Purchased as part of multi-parcel sale (four tracts) from R&O Properties LLC to Main Street Capital Investments LLC.
0086 02003	958 HARRIETT	Insufficient Market Exposure (Private Sale / Not Listed on MLS)
0099 01006	1335 NICHOLAS ST	Insufficient Market Exposure (Private Sale / Not Listed on MLS)

- 506 Hickory St. (parcel 0100 02023) is listed in Very Poor (VP) condition, with the MLS listing indicating caution if entering due to structural concerns. This is only one step below the subject's listing at Poor (PR), so if we adjust per the adopted schedule of values, its sale on 9/11/2023 at \$27,000 would be adjusted by \$10,631 to \$37,631. At 812 SQFT, **this works out to \$46.34/SQFT.**

Changes Made:

- Reduced quality from D+ to D.
- Reduced condition from Fair (FR) to Poor (PR).
- Removed fireplace on the presumption that it would be rendered inoperable prior to renting the home.
- A -20% Economic Obsolescence adjustment was applied to align with comparable sales.

Evidence of Value:

- The Assessor's Office submits four comparable sales ranging from **\$50.45/SQFT** to **\$57.49/SQFT**.
 - The subject is assessed at **\$33.52/SQFT**.

Assessor Comps:

	Subject	Comp 1	Comp 2	Comp 3	Comp 4
Photo					
Map					
Location	1314 LEHMAN ST	409 BIRCH ST	822 EATON ST	510 OWEN ST	916 GAY ST
Parcel	0099 01012	0060 02007	0079 04026	0091 06050	0091 05003
Distance	*	1.88 miles	1.17 miles	0.41 miles	0.47 miles
SQFT	968	832	880	768	832
Beds	2	2	2	2	2
Baths	1.0	1.0	1.0	1.0	1.0
Year Built	1950	1960	1955	1950	1950
Acres	0.14	0.32	0.17	0.1	0.13
Sale Date	*	11/17/2022	10/03/2023	02/20/2023	03/10/2023
Sale Price	\$32,445 (assessed)	\$32,000	\$35,000	\$53,000	\$60,000
Adjustment	*	\$9,974.00	\$10,688.00	\$(11,128.00)	\$(12,170.00)
Reason	*	Condition	Condition	Condition	Condition
ADJ Price	\$32,445 (assessed)	\$41,974 (adjusted)	\$45,688 (adjusted)	\$41,872 (adjusted)	\$47,830 (adjusted)
ADJ Price per SQFT	\$33.52 (assessed)	\$50.45 (adjusted)	\$51.92 (adjusted)	\$54.52 (adjusted)	\$57.49 (adjusted)
Notes:		Adjustment per Adopted Schedule of Values	Adjustment per Adopted Schedule of Values	Adjustment per Adopted Schedule of Values	Adjustment per Adopted Schedule of Values

Harp, Steven Wade
Single Family Home on 0.13 Acres
1008 STANDISH ST
0091 07008

Value Under Appeal: \$52,240

Owners Opinion of Value: \$15,000

Assessor Recommended Value: \$28,293

Appellant Concerns:

- The Appellant provided five comparable sales.
 - These comparable sales were reviewed but could not be used.

PARCEL	ADDRESS	CONCERNS
0086 01035	750 SOUTHERLAND	Insufficient Market Exposure (Private Sale / Not Listed on MLS)
0092 01007	601 HILLSIDE AVE	Insufficient Market Exposure (Private Sale / Not Listed on MLS)
0028 05012A	451 ALEXANDER AVE	Insufficient Market Exposure (Private Sale / Not Listed on MLS)
0028 03003	1015 NICHOLAS ST	Insufficient Market Exposure (Private Sale / Not Listed on MLS)
0091 02008	428 OWEN ST	Insufficient Market Exposure (Private Sale / Not Listed on MLS)

Changes Made:

- A portion of the home miscoded as enclosed porch was recoded as a frame storage room.
- Reduced condition to Poor (PR).
- Removed fireplace on the presumption that it would be rendered inoperable prior to renting the home.
- A -30% Economic Obsolescence adjustment was applied to align with comparable sales.

Evidence of Value:

- The Assessor’s Office submits four comparable sales ranging from **\$50.45/SQFT** to **\$57.49/SQFT**.
 - The subject is assessed at **\$38.86/SQFT**.

Assessor Comps:

	Subject	Comp 1	Comp 2	Comp 3	Comp 4
Photo					
Map					
Location	1008 STANDISH ST	409 BIRCH ST	822 EATON ST	510 OWEN ST	916 GAY ST
Parcel	0091 07008	0060 02007	0079 04026	0091 06050	0091 05003
Distance	*	1.58 miles	0.86 miles	0.11 miles	0.18 miles
SQFT	728	832	880	768	832
Beds	2	2	2	2	2
Baths	1	1.0	1.0	1.0	1.0
Year Built	1950	1960	1955	1950	1950
Acres	0.13	0.32	0.17	0.1	0.13
Sale Date	*	11/17/2022	10/03/2023	02/20/2023	03/10/2023
Sale Price	\$28,293 (assessed)	\$32,000	\$35,000	\$53,000	\$60,000
Adjustment	*	\$9,974.00	\$10,688.00	\$(11,128.00)	\$(12,170.00)
Reason	*	Condition	Condition	Condition	Condition
ADJ Price	\$28,293 (assessed)	\$41,974 (adjusted)	\$45,688 (adjusted)	\$41,872 (adjusted)	\$47,830 (adjusted)
ADJ Price per SQFT	\$38.86 (assessed)	\$50.45 (adjusted)	\$51.92 (adjusted)	\$54.52 (adjusted)	\$57.49 (adjusted)
Notes:	0	Adjustment per Adopted Schedule of Values	Adjustment per Adopted Schedule of Values	Adjustment per Adopted Schedule of Values	Adjustment per Adopted Schedule of Values

Harp, Steven Wade
Single Family Home on 0.18 Acres
737 SOUTHERLAND ST
0091 06029

Value Under Appeal: \$57,738

Owners Opinion of Value: \$18,000

Assessor Recommended Value: \$49,413

Appellant Concerns:

- The Appellant provided nine comparable sales.
 - These comparable sales were reviewed, and seven out of nine could not be used.

PARCEL	ADDRESS	CONCERNS
0086 01035	750 SOUTHERLAND	Insufficient Market Exposure (Private Sale / Not Listed on MLS)
0092 01007	601 HILLSIDE AVE	Insufficient Market Exposure (Private Sale / Not Listed on MLS)
0028 05012A	451 ALEXANDER AVE	Insufficient Market Exposure (Private Sale / Not Listed on MLS)
0091 04032	814 E WINDER ST	Insufficient Market Exposure (Private Sale / Not Listed on MLS)
0028 03003	1015 NICHOLAS ST	Insufficient Market Exposure (Private Sale / Not Listed on MLS)
0093 01006	423 HARRIETT ST	Insufficient Market Exposure (Private Sale / Not Listed on MLS)
0091 06044	704 MARSHALL ST	Insufficient Market Exposure (Private Sale / Not Listed on MLS)

- 451 E. Winder St. (parcel 0092 01002) is listed in Very Poor (VP) condition. This is only one step below the subject's listing at Poor (PR), so if we adjust per the adopted schedule of values, its sale on 11/30/2022 at \$25,000 would be adjusted by \$8,235 to \$33,235. At 596 SQFT, **this works out to \$55.76/SQFT.**
- 508 Hillside Ave. (parcel 0025 15006) sold for \$60,000 on 9/7/2022. At 728 SQFT, this works out to \$82.42/SQFT. There is some language in the listing that may indicate repairs are needed, but we have this listed in Average (AV) condition, so I would not recommend this as a comparable sale.



Changes Made:

- Corrected area incorrectly coded as covered porch to frame storage room.
- Removed fireplace on the presumption that it would be rendered inoperable prior to renting the home.
- Added second bathroom per appeal form.
- A -15% Economic Obsolescence adjustment was applied to align with comparable sales.

Evidence of Value:

- The Assessor's Office submits four comparable sales ranging from **\$37.36/SQFT** to **\$45.23/SQFT.**
 - The subject is assessed at **\$39.34/SQFT.**

Assessor Comps:

	Subject	Comp 1	Comp 2	Comp 3	Comp 4
Photo					
Map					
Location	737 SOUTHERLAND ST	149 N SHANK ST	310 ARCH ST	320 GARY ST.	170 E PARKER ST
Parcel	0091 06029	0094 01015	0025 09009	0102 03009	0055 04003
Distance	*	0.95 miles	0.54 miles	1.08 miles	1.68 miles
SQFT	1256	1300	1383	1392	1248
Beds	3	3	2	2	0
Baths	2.0	1.0	1.0	2.0	0.0
Year Built	1950	1947	1955	1950	1948
Acres	0.18	0.39	0.16	0.22	0.18
Sale Date	*	07/20/2022	05/02/2022	12/14/2022	05/10/2022
Sale Price	\$49,413 (assessed)	\$65,000	\$39,000	\$73,000	\$70,000
Adjustment	*	\$(16,432.00)	\$16,695.00	\$(13,945.00)	\$(13,555.00)
Reason	*	Condition	Condition	Condition	Condition
ADJ Price	\$49,413 (assessed)	\$48,568 (adjusted)	\$55,695 (adjusted)	\$59,055 (adjusted)	\$56,445 (adjusted)
ADJ Price per SQFT	\$39.34 (assessed)	\$37.36 (adjusted)	\$40.27 (adjusted)	\$42.42 (adjusted)	\$45.23 (adjusted)
Notes:		Adjustment per Adopted Schedule of Values	Adjustment per Adopted Schedule of Values	SFR marketed as Duplex. Adjustment per Adopted Schedule of Values	Adjustment per Adopted Schedule of Values

Harp, Steven Wade

Single Family Home on 0.35 Acres

616 S. PARK AVE.

0088 01017

Value Under Appeal: \$75,579

Owners Opinion of Value: \$42,000

Assessor Recommended Value: \$73,918

Appellant Concerns:

- The Appellant provided nine comparable sales.
 - These comparable sales were reviewed but could not be used.

PARCEL	ADDRESS	CONCERNS
0100 01022	513 HICKORY	Insufficient Market Exposure (Private Sale / Not Listed on MLS)
0100 02023	506 HICKORY	VP Condition
0100 01023	424 OLD EPSOM	Insufficient Market Exposure (Private Sale / Not Listed on MLS)
0088 02005	707 SOUTH CAROLINA	Insufficient Market Exposure (Private Sale / Not Listed on MLS). Purchased as part of multi-parcel sale (four tracts) from R&O Properties LLC to Main Street Capital Investments LLC.
0086 02003	958 HARRIETT	Insufficient Market Exposure (Private Sale / Not Listed on MLS)
0100 05015	452 CEDAR ST	Insufficient Market Exposure (Private Sale / Not Listed on MLS)
0088 06004	808 SOUTH CAROLINA	Insufficient Market Exposure (Private Sale / Not Listed on MLS). Renovated and sold on MLS on 4/19/2024 for \$145,000.
0099 01006	1335 NICHOLAS ST	Insufficient Market Exposure (Private Sale / Not Listed on MLS)
0087 03015	902 ELM ST	Insufficient Market Exposure (Private Sale / Not Listed on MLS)

Changes Made:

- Removed fireplace on the presumption that it would be rendered inoperable prior to renting.

Evidence of Value:

- The Assessor’s Office submits four comparable sales ranging from **\$50.00/SQFT** to **\$58.55/SQFT**.
 - The subject is assessed at **\$49.68/SQFT**.

Assessor Comps:

	Subject	Comp 1	Comp 2	Comp 3	Comp 4
Photo					
Map					
Location	616 S PARK AVE	149 N SHANK ST	320 GARY ST.	170 E PARKER ST	916 EATON ST
Parcel	0088 01017	0094 01015	0102 03009	0055 04003	0079 05001
Distance	*	0.99 miles	1.36 miles	1.97 miles	1.13 miles
SQFT	1,488	1,300	1,392	1,248	1,281
Beds	2	3	2	0	2
Baths	1.0	1.0	2.0	0.0	1.0
Year Built	1954	1947	1950	1948	1960
Acres	0.350	0.390	0.220	0.180	0.180
Sale Date	*	07/20/2022	12/14/2022	05/10/2022	07/31/2023
Sale Price	\$73,918 (assessed)	\$65,000	\$73,000	\$70,000	\$75,000
Sale Price per SQFT	\$49.68 (assessed)	\$50.00	\$52.44	\$56.09	\$58.55
Notes:			SFR marketed as Duplex.		

Harp, Steven W.

Single Family Home on 0.17 Acres

205 CRAIG AVE.

0044 03005A

Value Under Appeal: \$70,122

Owners Opinion of Value: \$45,000

Assessor Recommended Value: \$56,306

Appellant Concerns:

- The Appellant presented eighteen comparable sales.
 - These comparable sales were reviewed but could not be used.

PARCEL	ADDRESS	CONCERNS
0044 04007	216 BICKETT ST	Insufficient Market Exposure (Private Sale / Not Listed on MLS)
0055 04025	120 HENRY ST	Outside of the dates of study. Insufficient Market Exposure (Private Sale / Not Listed on MLS).
0061 02018	216 LOWRY ST	Insufficient Market Exposure (Private Sale / Not Listed on MLS)
0051 10013	1209 TOPLEMAN ST	Insufficient Market Exposure (Private Sale / Not Listed on MLS)
0051 01013	1279 WALTERS ST	Insufficient Market Exposure (Private Sale / Not Listed on MLS)
0051 10012	1203 TOPLEMAN ST	Insufficient Market Exposure (Private Sale / Not Listed on MLS)
0060 02015	503 BIRCH ST	Insufficient Market Exposure (Private Sale / Not Listed on MLS)
0051 02006	327 MURPHY RD	Insufficient Market Exposure (Private Sale / Not Listed on MLS)
0060 02007	409 BIRCH ST	Very Poor condition / Not comparable
0051 02005	325 MURPHY RD	Insufficient Market Exposure (Private Sale / Not Listed on MLS)
0051 08001A	416 BUNN ST	Insufficient Market Exposure (Private Sale / Not Listed on MLS)
0051 08004	1231 TOPLEMAN ST	Insufficient Market Exposure (Private Sale / Not Listed on MLS)
0068 02049	428 BOBBITT ST	Insufficient Market Exposure (Private Sale / Not Listed on MLS). Home appears Very Poor (VP) on Zillow.
0061 01011	909 LAMB ST	Insufficient Market Exposure (Private Sale / Not Listed on MLS)
0061 01007	225 LOWRY ST	Insufficient Market Exposure (Private Sale / Not Listed on MLS)
0051 13004	1233 WALTERS ST	Insufficient Market Exposure (Private Sale / Not Listed on MLS)
0051 01015	1287 WALTERS ST	Insufficient Market Exposure (Private Sale / Not Listed on MLS)
0051 13004A	1332 RAILROAD ST	Insufficient Market Exposure (Private Sale / Not Listed on MLS)

Changes Made:

- A -15% Other adjustment was applied to the land due to the adjacent Vance County Rescue.
- A -20% Economic Obsolescence adjustment was applied to align with comparable sales.

Evidence of Value:

- The Assessor’s Office submits four comparable sales ranging from **\$62.20/SQFT** to **\$81.12/SQFT**.
 - The subject is assessed at **\$59.46/SQFT**.

Assessor Comps:

	Subject	Comp 1	Comp 2	Comp 3	Comp 4
Photo					
Map					
Location	205 CRAIG AVE	527 SWAIN DR	128 S COLLEGE ST	346 N CLARK ST	1232 S WILLIAMS ST
Parcel	0044 03005A	0082 02015	0025 06002	0073 01003	0028 06014
Distance	*	2.14 miles	1.48 miles	1.19 miles	2.07 miles
SQFT	947	1,053	1,056	1,099	752
Beds	2	3	2	3	2
Baths	2.0	1.0	1.1	2.0	1.0
Year Built	1956	1967	1960	1960	1944
Acres	0.170	0.300	0.130	0.150	0.200
Sale Date	*	06/16/2023	05/16/2022	03/11/2022	08/24/2023
Sale Price	\$56,306 (assessed)	\$65,500	\$80,500	\$87,000	\$61,000
Sale Price per SQFT	\$59.46 (assessed)	\$62.20	\$76.23	\$79.16	\$81.12
Notes:					

Harp, Steve Wade

Duplex on 0.17 Acres

223 TURNER AVE

0025 01005

Value Under Appeal: \$66,323

Owners Opinion of Value: \$42,000

Assessor Recommended Value: \$62,520

Appellant Concerns:

- The Appellant provided twelve comparable sales.
 - These comparable sales were reviewed. Ten out of twelve could not be used.

PARCEL	ADDRESS	CONCERNS
0025 13017	403 S COLLEGE ST	Insufficient Market Exposure (Private Sale / Not Listed on MLS)
0076 06007	535 E WINDER ST	Insufficient Market Exposure (Private Sale / Not Listed on MLS)
0025 11001	211 S COLLEGE ST.	Insufficient Market Exposure (Private Sale / Not Listed on MLS)
0092 01038	722 E WINDER ST	Insufficient Market Exposure (Private Sale / Not Listed on MLS)
0025 08015	313 ZENE ST	Insufficient Market Exposure (Private Sale / Not Listed on MLS)
0027 08017	230 DAVIS ST	Insufficient Market Exposure (Private Sale / Not Listed on MLS)
0027 06012	422 DAVIS ST	Insufficient Market Exposure (Private Sale / Not Listed on MLS)
0092 01040	600 E WINDER ST	Insufficient Market Exposure (Private Sale / Not Listed on MLS)
0025 10009	408 E MONTGOMERY ST	Insufficient Market Exposure (Private Sale / Not Listed on MLS)
0026 02005	261 CHAVASSE AVE	Insufficient Market Exposure (Private Sale / Not Listed on MLS)

- 280 Chavasse Ave (parcel 0027 04013) was in Very Poor condition. This is one step below the subject, so an adjustment can be made using the adopted schedule of values. This brings the 8/10/2023 sale at \$43,000 up by \$22,946 to an adjusted sale of \$65,946. At 1834 SQFT, **this works out to \$35.96/SQFT.**
- 310 Arch St (parcel 0025 09009) was in Very Poor condition. This is one step below the subject, so an adjustment can be made using the adopted schedule of values. This brings the 5/2/2022 sale at \$39,000 up by \$16,695 to an adjusted sale of \$55,695. At 1383 SQFT, **this works out to \$40.27/SQFT.**








Changes Made:

- Removed a fireplace on the presumption that it would have been rendered inoperable prior to renting the home.
- A second bathroom was added per the appeal form.
- A -5% Economic Obsolescence adjustment was applied for the impact of adjacent commercial property.
- A -15% Economic Obsolescence adjustment was applied to align with comparable sales.

Evidence of Value:

- The Assessor's Office submits three comparable sales ranging from **\$31.26/SQFT** to **\$46.10/SQFT**.
 - The subject is assessed at **\$30.35/SQFT**.

Assessor (Duplex) Comps:

	Subject	Comp 1	Comp 2	Comp 3
Photo				
Map				
Location	223 TURNER AVE	414 ROWLAND ST	320 GARY ST.	265 GHOLSON AVE
Parcel	0025 01005	0073 03011	0102 03009	0026 01013
Distance	*	0.31 miles	0.44 miles	0.25 miles
SQFT	2060	2368	1392	2528
Beds	3	5	2	4
Baths	2.0	2.0	2.0	2.0
Year Built	1950	1900	1950	1955
Acres	0.17	0.32	0.22	0.38
Sale Date	*	09/20/2022	12/14/2022	06/10/2022
Sale Price	\$62,520 (assessed)	\$47,000	\$73,000	\$148,000
Adjustment	*	\$27,030.00	\$(13,945.00)	\$(31,464.00)
Reason	*	Condition	Condition	Condition
ADJ Price	\$62,520 (assessed)	\$74,030 (adjusted)	\$59,055 (adjusted)	\$116,536 (adjusted)
ADJ Price per SQFT	\$30.35 (assessed)	\$31.26 (adjusted)	\$42.42 (adjusted)	\$46.10 (adjusted)
Notes:		Adjustment per Adopted Schedule of Values	SFR marketed as Duplex. Adjustment per Adopted Schedule of Values	Adjustment per Adopted Schedule of Values

Tax Revaluation Appeals
December 9, 2024
Consent Agenda

1. Abbott, Arvelle T 0034 02002 2101 Thomas Ln \$93,468
2. Abbott, Arvelle T 0037 03002 1940 Farm St \$21,914
3. Allen, John & Charles 0113 13004 Off Epsom Rd \$3,870
4. Allen, John Thomas Jr 0431 04003A 2801 Community House Rd \$100,434
5. Allen, John & Charles 0113 10001 Off Epsom Rd \$4,680 (BER requested VV to take another look at all PINS)
6. Allen, John & Charles 0113 12001 Parker Land \$5,572 (BER requested VV to take another look at all PINS)
7. Allen, John & Charles 0113 20001 Off Epsom Rd \$4,580 (BER requested VV to take another look at all PINS)
8. Allen, John & Charles 0113 20003 Chavasse Property \$3,594 (BER requested VV to take another look at all PINS)
9. Ayscue, Dwayne & Elizabeth 0589 01006 188 Pine Knoll Shores Ln \$581,550
10. Barnett, Ruth 0215 02010 1775 Graham Ave #204 \$718,269
11. Breedlove, R Thomas & Others 0547 01013 5140 NC 39 HWY S \$13,108
12. Buchan, Betty Jo 0612 03011A Currin Land \$7,125
13. Burnham, Charles E Jr 0426 01028 189 Pine Meadow Tr \$573,606
14. Burns, Grant J Heirs & Patricia Heirs 0453 01008 Coghill Land \$306,419
15. Burroughs, Robert Irvin Jr 0404 03018 T. T. Hicks Land \$11,333 LU \$3,640
16. Burroughs, Robert Irvin Jr 0404 02004A 291 Glebe Rd \$358,376
17. Burroughs, R I Jr 0404 01022 Hester Land \$54,093 LU \$2,990
18. Carolina Quality Rentals LLC 0613 04024 380 Carver School Rd \$47,173
19. Carolina Quality Rentals LLC 0384 01041 2445 Glebe Rd \$78,278
20. Carolina Quality Rentals LLC 0588 01015 413 Satterwhite Point Rd \$80,635
21. Carolina Quality Rentals LLC 0588 01009 115 Satterwhite Point Ln \$34,264
22. Carolina Quality Rentals LLC 0588 01012 Hawkins Land \$60,931
23. Carolina Quality Rentals LLC 0482 04029 480 S Chavis Rd \$91,802
24. Caton, Daniel B 0608 02052 114 Brookside Ln \$412,608
25. Causby, Rickie & Jane 0591B02005 43 Deer Track Ln \$137,623
26. Causby, Rickie & Jane 0591B02003 S. Ashland Hills \$12,474
27. Cawthorne, Josephine T 0406 02013 Jenkins Land \$44,604 LU \$6,442
28. Cawthorne, Wallace & Josephine 0462 05002 Hunt Land \$92,084 LU \$7,909
29. Cawthorne, Josephine 0473 03002 Grissom Home Place \$474,773 LU \$25,562
30. Cortez, Gildardo Cipriano 0055 04026 116 Henry St \$51,696
31. Cox, Steven & Lynnell 0595 01041 440 Nutbush Farm Rd \$140,028
32. Crudup, James Mrs. & Others 0066 03004A 1901 Francis Ave \$56,713
33. Currin, William R 0407 01030 Gun Club Rd \$156,987 LU \$32,093
34. Davis, Marie 0489 01006C 1658 S Chavis Rd \$736,065
35. Ellington, Clement Jr & Catherine 0411 03036 654 Zeb Robinson Rd \$26,255
36. Ellington, John K 0208 02012 3042 US 1 158 HWY N \$23,680
37. Ellington, John K 0208 02019 Norlina Rd \$39,922
38. Ellington, John K 0208 02020 Norlina Rd \$116,644
39. Ellington, John 0030 02004 100 Warrenton Rd \$92,900
40. Ellington, John K 0208 02011 3022 US 1-158 Hwy \$399,002

41. Ellington, John K 0593B01023 Cedar Cove Rd \$13,632
42. Ellington, John K 0593B01001 Cedar Cove Rd \$17,508
43. Ellington, John K 0593A01040 Cedar Cove Rd \$3,849
44. Ellington, John K 0593 01027A Cedar Cove Rd \$6,336
45. Ellington, John K 0593 01025 Cedar Cove Rd \$17,935
46. Ellington, John K 0593 01015 Cedar Cove Rd \$7,947
47. Falkner, Joseph & Sandra 0456 02008 /3 Cabin South Lake \$10,190
48. Falkner Joseph 0096 04014 616 Daniel St \$46,110
49. Falkner, Joseph & Julia 0096 03015 556 Grant St \$46,372
50. Falkner, Joseph & Julia 0096 03013 564 Grant St \$45,750
51. Frazier, Betty & John 0494 02009 2593 Dick Smith Rd \$415,761 LU \$83,546
52. Frazier, John 0495 01008 2877 Dick Smith Rd \$150,097
53. Garner, Iris 0482 05020 344 Kittrell Rd \$365,547
54. Garrett, Rachel M 0483 01006 449 Moss Stock Farm Rd \$417,404 LU \$274,524
55. Glasscock, Ernest Heirs & Nannie Sue 0403 02004 4244 Dabney Rd \$155,737 Exmp \$77,868
56. Glasscock, Ernest Heirs & Nannie Sue 0403 02003 Dabney Rd \$32,696
57. Grant, Calvin Sr & Deloris 0426C01003 195 Southerland Pl. \$732,509
58. Gregory, Edwin & Sharon 0578B01001 64 Shore Ln \$135,486
59. Grissom, Wayne & Claudia 0546 02003 4881 NC 39 HWY S \$178,422 LU \$41,893
60. Grissom, T Wayne & Ivey, Gail 0547 02010 NC 39 Hwy S \$166,060 LU \$41,160
61. Guerrant, Jerry 0405 02010 465 Hicksboro Rd \$131,950
62. Guerrant, Jerry & Barbara 0405 02011 485 Hicksboro Rd \$85,647
63. Guerrant, Jerry 0405 02012 515 Hicksboro Rd \$114,237 Exmp \$85,208
64. Guerrant, Jerry 0405 02012A Hicksboro Rd \$49,665
65. Gustafson, Ronald & Nancy 0491 01019 4448 Charlie Grissom Rd \$552,436
66. Harris, Jo Ann M 0592 01093 Intake Ln \$17,620
67. Harris, Jo Ann M 0592 01087 Flemingtown Rd \$14,336
68. Harris, Jo Ann M 0592 01086 Flemingtown Rd \$15,210
69. Harris, Jo Ann M 0592 01074 Flemingtown Rd \$21,612
70. Hicks, Ricardo 0462 02021 96 Frank Sneed Rd \$293,996
71. Hicks, Steven & Beverly 0593B01022 621 Cedar Cove Rd \$506,377
72. Hoyle, Jimmy 0550 01037 Hoyle Land \$23,767
73. Ivey, Gail 0547 01011 5282 NC 39 HWY S \$132,705
74. Ivey, Barbara 0401 04003 1068 Glebe Rd \$369,508
75. Jackson, Wade Norman III 0377A02007 J.H. Williamson Land \$80,570
76. Johnson, Ralph & Betty 0410G01040 106 Heritage Hill Ln \$247,456 LU \$202,456
77. Johnson, James Mark 0472A01015A 165 Bucktail Ct \$26,011
78. Johnson, Roger W Jr 0456 03003 1287 Edwards Rd \$140,383 LU \$114,598
79. King, Preston & Lillian 0471A01019 478 Deerfield Run \$250,796
80. Kraft, Carol Anne 0587 03063 58 White Farm Ln \$56,090
81. Lewis, Angela Lavern 0451 01016 2177 Old County Home Rd \$785,730 LU \$607,229
82. Lewis, June III 0463B01014 105 W Pasture Dr \$370,598
83. Mamagaia Holding Trust 0456 02008 /2 Cabin South Lake \$39,571
84. Meadows, Dennis Ray, Alston, Bernice & Others 0583 01021 Plummer Ln \$12,375 LU \$520
85. Meadows, Dennis Ray, Alston, Bernice & Others 0583 01020 Plummer Ln \$72,434 LU \$31,168
86. McMahan, Joseph A 0483 01005 Moss Stock Farm Rd \$439,893 LU \$328,019
87. Morrow, Walter Claython 0016 04001 507 Waddill St \$151,514
88. Morrow, Walter Claython 0078 02002 574 Rowland St \$70,494
89. Nicholas, Peter & Kelly 0593A01016 930 Cedar Cove Rd \$313,061

90. Norwood, Robert & Doris 0368 02008 6013 Hicksboro Rd \$232,931 LU \$148,283
91. Owens, Rachel 0383 01006 Wilkerson Land \$246,595
92. Pendergrass, David L Jr 0545 02010 378 Cross Creek Rd \$247,995
93. Pernell, Tommy & Cynthia 0470 03003 1808 Kittrell Rd \$373,028 LU \$224,863
94. Perry, Christopher & Teresa 0589A03003 17 Pine Knoll Shores Ln \$106,816
95. Phillippie, Timothy & Diana 0580 01002 T. S. Bullock Land \$9,325
96. Pittman, Clifton & Marie 0088 01012 1414 Reservoir St \$59,866
97. Perkinson, Laura Ellen 0384 01037 580 Heartland Ln \$91,713
98. Perkinson, Laura Ellen 0376 01009 3000 Kelly Rd \$94,785
99. Pulley, Joyce Trust 0494 01002 3133 Dick Smith Rd \$217,365 LU \$74,187
100. Punte, Michael & Kelli 0491 01025 199 Peyton Ln \$594,785
101. Punte, Michael & Kelli 0491 01026 Peyton Ln \$599,792
102. RA-BOW Properties LLC 0595C01003 Kerr Lake \$242,352
103. Reaves, Rebecca 0592 01047 32 Holly Cir \$117,827
104. Reaves, Rebecca 0592 01055 Holly Cir \$11,419
105. Reeves, Christy 0425 01029 327 Old Watkins Rd \$682,517
106. Reeves, Matthew D Jr 0425 01017 305 Old Watkins Rd \$309,473
107. Reth, E & Sindy 0578C01019 41 Sandpipers Ln \$444,195
108. Sandling, Walter Nathaniel 0451 01001 2100 N Lynnbank Rd \$288,964 LU \$62,062
109. Slaughter, Kirk 0427 02013 Parham Land \$92,627 LU \$9,322
110. Smith, Ruth E 0365 04043 NC HWY 39 N \$8,301
111. Stone, Joyce 0593A01017 950 Cedar Cove Rd \$246,567
112. Strickland, Charles E 0452 04018 45 Scuffletown Ln \$165,191
113. Strickland, Charles E 0455 01024A Strickland Land \$11,163
114. Suchodolski, Caleb & Rebekah 0464 02002A 2534 Gillburg Rd \$278,947
115. Tar River Farms of Vance LLC 0496 02009 Leshner Farm \$788,378 LU \$457,123
116. Taylor, Horace 0408A01006 225 Dabney Heights Ln \$155,860 EXMP \$77,930
117. Taylor, Jerry W & Ellen Heirs 0536 03028 312 Club Pond Rd \$147,623
118. Vandall, Steven & Carroll, Kenneth 0058 02002 1211 S Garnett St \$274,961
119. W G C Investments INC 0463B01024 Bristol Meadows \$10,697
120. W G C Investments INC 0463B01006 Bristol Meadows \$16,824
121. Ward, Michael & Marcia 0543 01014 2161 Weldons Mill Rd \$334,954
122. Watkins, Sam Jr 0456 02008 /5 Cabin Lake Lodge \$18,455
123. Whitefield, Beverly J 0377A01001 554 Flanagan Rd \$264,877
124. Wimbush, Betty Jean 0542B03004 133 Big Buck Rd \$83,946
125. Woltz, William Arthur 0364 01025 252 Stagecoach Rd \$213,223
126. Woltz, William Arthur 0364 01013 290 Stagecoach Rd \$13,500
127. Woltz, William Arthur 0364 01026 Wilson Land \$4,960
128. Wood, Jennifer 0050 02001 1 Lakeside Dr \$615,292
129. Wrenn Holding LLC 0453 05002A 852 Bearpond Rd \$195,131 LU \$140,017
130. Wright, Jacqueline & Clifton 0214C03009 1203 Pinkston St \$191,742
131. WW Properties & Rentals LLC 0462A01009 1880 Edwards Rd \$204,528
132. WW Properties & Rentals LLC 0542E01013 900 Faulkner Town Rd \$144,660
133. WW Properties & Rentals LLC 0462B01009 27 Summer Lake Ln \$212,804
134. WW Properties & Rentals LLC 0546 04017 1045 Bearpond Rd \$140,960
135. WW Properties & Rentals LLC 0462A01004 1850 Edwards Rd \$219,993