AGENDA

PROPERTY TAX COMMISSION

October 26 - 29, 2026 (November Session)

In accordance with the State Government Ethics Act, it is the duty of every Commission member to avoid both conflicts of interest and appearances of conflict.

Does any Commission member have any known conflict of interest or appearance of conflict with respect to any matters coming before the Commission today?

If so, please identify the conflict or appearance of conflict and refrain from any undue participation in the matter involved.

Monday, October 26, 2026 – 1:30pm

Caldwell County

- Maresa Cronje - **MTD**
  26 PTC 0269
  County represented by Mr. Destin Hall
  Appellant appearing pro se

Orange County

- Jo Linda Minnis
  25 PTC 0652
  County represented by Mr. John Roberts
  Appellant appearing pro se

Rowan County

- Crescent Golf Club, LLC
  25 PTC 0255
  County represented by Mr. John W. Dees, II
  Appellant appearing pro se

Brunswick County

- Beckington DE LLC – **PENDING SETTLEMENT**
  25 PTC 0331
  County represented by Mr. Bryan W. Batton
  Appellant represented by Mr. James T. Ryan, III

Tuesday, October 27, 2026 – 9:00am

Gaston County

- Lowe's Home Centers Inc
  23 PTC 0394
  County represented by Mr. Robert S. Adden Jr.
  Appellant represented by Mr. Daniel Zazzali

Durham County

— Lee & Stacey Edwards
25 PTC 0869
County represented by Mr. Hyrum J. Hemingway
Appellant appearing pro se

— Daniel & Juanita Massenburg
25 PTC 0667
County represented by Mr. Hyrum J. Hemingway
Appellant appearing pro se

— Bruce J. Muga
25 PTC 0716
County represented by Mr. Hyrum J. Hemingway
Appellant appearing pro se

— Brian & Margaret Mulligan
25 PTC 0864
County represented by Mr. Hyrum J. Hemingway
Appellant appearing pro se

— Alan Swain Phillips
25 PTC 0719
County represented by Mr. Hyrum J. Hemingway
Appellant appearing pro se

— Robert Sayre - **SETTLED**
25 PTC 0684
County represented by Mr. Hyrum J. Hemingway
Appellant appearing pro se

— Trinity Home Builders of NC LLC - **WITHDRAWN**
25 PTC 0681
County represented by Mr. Hyrum J. Hemingway
Appellant appearing pro se

— 601 Willard Street Acquisition LLC
26 PTC 0014
County represented by Mr. Hyrum J. Hemingway
Appellant represented by Mr. Thomas Myrick

— Crowne at 501 LP - **CONTINUED**
25 PTC 0931
County represented by Mr. Hyrum J. Hemingway
Appellant represented by Mr. Collier R. Marsh

— Boulevard Forest & Trees LLC
26 PTC 0086
County represented by Mr. Hyrum J. Hemingway
Appellant represented by Mr. Reed J. Hollander

— Boulevard Properties LLLP
26 PTC 0082
County represented by Mr. Hyrum J. Hemingway
Appellant represented by Mr. Reed J. Hollander

— Sayward II LLC
26 PTC 0084
County represented by Mr. Hyrum J. Hemingway
Appellant represented by Mr. Reed J. Hollander

— Kristin Ramsden
26 PTC 0083
County represented by Mr. Hyrum J. Hemingway
Appellant represented by Mr. Reed J. Hollander

— Michael J. Waldroup
26 PTC 0085
County represented by Mr. Hyrum J. Hemingway
Appellant represented by Mr. Reed J. Hollander

Wednesday, October 28, 2026 - 9:00am

Wake County

— Jacques El-Chayeb
24 PTC 0563
County represented by Mr. Kenneth R. Murphy, III
Appellant appearing pro se

— JKB Commercial, LLC
24 PTC 0539
County represented by Mr. Kenneth R. Murphy, III
Appellant appearing pro se

— NP South Hills LLC
25 PTC 0091
County represented by Mr. Kenneth R. Murphy, III
Appellant represented by Mr. Reed J. Hollander

— Duke Realty LTD Partnership - **SETTLED**
24 PTC 0635
County represented by Mr. Kenneth R. Murphy, III
Appellant represented by George T. Smith, III

— PR II DRP Wade V Owner, LLC
24 PTC 0944
County represented by Mr. Kenneth R. Murphy, III
Appellant represented by George T. Smith, III

— BC Avent Ferry Partners, LLC
24 PTC 0814
County represented by Mr. Kenneth R. Murphy, III
Appellant represented by Collier R. Marsh

— Beaver Creek Crossing, LLC
24 PTC 0930
County represented by Mr. Kenneth R. Murphy, III
Appellant represented by Collier R. Marsh

— CCC Anderson Flats, LLC - **CONTINUED**
24 PTC 0925
County represented by Mr. Kenneth R. Murphy, III
Appellant represented by Collier R. Marsh

— DHIC Varina Gateway LLC
24 PTC 0794
County represented by Mr. Kenneth R. Murphy, III
Appellant represented by Collier R. Marsh

— Falls Creek Apartments (NC) Owner LLC
24 PTC 0916
County represented by Mr. Kenneth R. Murphy, III
Appellant represented by Collier R. Marsh

— FFII Treeo Owner, LLC
24 PTC 0917
County represented by Mr. Kenneth R. Murphy, III
Appellant represented by Collier R. Marsh

— Glen Ridge at White Oak, LLC & Broadwater II Associates, LP
24 PTC 0830
County represented by Mr. Kenneth R. Murphy, III
Appellant represented by Collier R. Marsh

— Heather Park Apartments (NC) Owner
24 PTC 0833
County represented by Mr. Kenneth R. Murphy, III
Appellant represented by Collier R. Marsh

— Lofts at Weston LLC
24 PTC 0899
County represented by Mr. Kenneth R. Murphy, III
Appellant represented by Collier R. Marsh

— RK Pointe at Lake Crabtree DST
24 PTC 0908
County represented by Mr. Kenneth R. Murphy, III
Appellant represented by Collier R. Marsh

— Triangle Palisades at Legacy Oaks, LLC
24 PTC 0790
County represented by Mr. Kenneth R. Murphy, III
Appellant represented by Collier R. Marsh

— Triangle Palisades of Wake Forest, LLC
24 PTC 0800
County represented by Mr. Kenneth R. Murphy, III
Appellant represented by Collier R. Marsh

— UV NC Student Housing DST
24 PTC 0906
County represented by Mr. Kenneth R. Murphy, III
Appellant represented by Collier R. Marsh

Thursday, October 29, 2026 - 9:00am

Cabarrus County

— Concord Owner, LP - **CONTINUED**
24 PTC 0727
County represented by Mr. Douglas L. Hall
Appellant represented by Mr. Collier R. Marsh

— Waters Edge Owner, LLC - **CONTINUED**
24 PTC 0717
County represented by Mr. Douglas L. Hall
Appellant represented by Mr. Collier R. Marsh

— Evolve at Parkway
26 PTC 0075
County represented by Mr. Douglas L. Hall
Appellant represented by Mr. Michael Flanagan

— Evolve at Parkway TIC I LP
26 PTC 0298
County represented by Mr. Douglas L. Hall
Appellant represented by Mr. Michael Flanagan

New Hanover County

— CS1031 Sidbury Station BFR Housing DST - **WITHDRAWN**
25 PTC 0846
County represented by Ms. Karen F. Richards
Appellant represented by Mr. Michael Flanagan

— RAS Beaumont Owner LLC; et al - **SETTLED**
25 PTC 0678
County represented by Ms. Karen F. Richards
Appellant appearing pro se

No AV Form and/or Incomplete Appeals

Wake County

— Central Park Development LLC
25 PTC 0889