

**TOWN OF JERICHO
BOARD OF CIVIL AUTHORITY
AUGUST 11, 2016**

MEMBERS: Michael Weinberg, Chair; Don Messier, Ann Messier, Debbie Rackliff, Vice Chair; Mary Coburn, Catherine McMains, Wayne Howe, Mary Jane Dickerson, Bert Lindholm, Sarah Joslin and Jessica Alexander.

ADMINISTRATION: Sandra Costes, Assessor/Lister; Lori Dykema, Lister.

OTHERS: Barbara Tonn, Eleanor Clark, James Clark, Clayton Willets, Erik Johnson.

AGENDA ITEMS:

Hear Tax Appeals:

6:00 p.m. Tonn, Barbara GP007

6:30 p.m. Willets, Clayton LF030

7:00 p.m. Clark, James & Eleanor LF009

7:30 p.m. Johnson, Erik & Kelly MD016

CALL TO ORDER

Mr. Weinberg, Chair, called the meeting to order at 5:45p.m., and reviewed the BCA hearing process related to taking testimony, assigning a three-member Inspection Committee, setting an inspection date, and written inspection reports. At that time any business that the BCA needed to hear was conducted. We decided to not set specific times to act on inspection committee reports but will see how the timing is working as we go forward. Also, Mr. Messier assured the BCA that he will refrain from overlapping his Town Agent role with his Justice of the Peace role.

HEAR TAX APPEALS

Tonn, Barbara – GP007

Barbara Tonn, owner, appeared before the BCA. Ms. Tonn was sworn in, and signed an Oath document.

The BCA members present, Ms. Costes, Assessor/Lister, and Ms. Dykema, Lister, were sworn in, and signed Oath documents.

ASSESSOR'S REPORT

Ms. Costes introduced the subject property located at 7 GAR Place, owned by Barbara Tonn. The subject property consists of one-half acre and a single family residence.

APPELLANT COMMENTS

Ms. Tonn stated that she disagreed with the Listers' record. There is no fireplace, the siding is wood, not vinyl, and the lot is less than one-half acre. A neighboring lot covers a portion of the front yard/driveway. A neighbor rebuilt a barn by her shed that resulted in a change of water level. Her shed becomes flooded and that has broken up the cement flooring. In the 30 years that she has lived at the property she has not done much maintenance. The paint and boards are peeling. She received a tax bill [with an

assessment] of \$180,000 for the house. The Listers reduced the assessed value to \$175,000 at Grievance. She just received a revised tax bill [with an assessment] of \$175,000. The numbers and mistakes the Town made are a concern. She is not impressed by the house description and receiving a wrong tax bill. It is an old house. The floor space upstairs is incorrect. The Town records say it is a two story house, and she went to the Town to have it revised. It is now listed as a one and one-half story house. There is no heat in some rooms and you have to pull a cord for lights in some rooms. The house was built in 1868. She did repair the roof, said Ms. Tonn.

ASSESSOR COMMENTS

Ms. Costes explained that she started working on the BCA tax appeals at the same time that the tax bills were generated and sent out. She is in the process of editing and changing the records, said Ms. Costes.

Ms. Costes handed out an informational packet that included sales comparisons and tax information to the BCA members and the appellant.

Ms. Alexander noted that the packet included a written letter of appeal from the appellant, dated 07/13/2016, and date stamped received on 07/13/2016.

Ms. Costes reviewed Exhibit 1 –a listing regarding GP007, Barbara Tonn, with suggested changes by the Assessor and Listers, marked as “adjusted page 1”.

Ms. Costes reviewed that the Listers have heard over 200 grievance appeals. The Listers looked at the information and reviewed Ms. Tonn’s letter. Vermont Appraisal Company did the appraisal, said Ms. Costes.

Ms. Costes reviewed the following:

- The land grade was reduced by 10 percent for an unknown reason. The land grade should be reduced by 5 percent based on Ms. Tonn’s parking restrictions. A minor adjustment is suggested.
- The quality grade of the house is a 3.0. The quality of the structure is one thing and the condition is something else. The quality grade was increased to 3.5.
- The fireplace and hearth were removed from the Listers’ card. The house should be inspected to confirm that a fireplace and hearth do/do not exist.
- The square footage was changed.
- The condition was changed to ‘below average’ from ‘average’ based on Ms. Tonn’s description. The change went from 2 to 1.747.
- A built-in garage has been removed from the record.
- The shed information is accurate. If there is flooding then the cesspool would be affected as well. The septic has no issues regarding functionality.
- The assessment of the condition of the house was reduced 50 percent.

Ms. Tonn asked for clarification regarding the land grade. Mr. Weinberg replied that the land grade is at 0.90. The Listers are suggesting raising it to 0.95, said Mr. Weinberg.

Ms. Costes explained that 1.0 is the 'average' to work from. It is an opinion of value and sales comparisons. It is her opinion that taking 10 percent off a property is excessive. The property does have parking issues, said Ms. Costes.

Ms. Tonn asked for clarification regarding point 8, a change of assessment from \$135,000 to \$194,000. Mr. Weinberg explained that the current assessment is \$175,000. The assessment was reduced by the Listers from \$194,900, said Mr. Weinberg. Ms. Tonn stated that her house wouldn't even sell for \$170,000. The stairway is small and you can't even get a mattress up the stairs. It is an old house, not well maintained and on a small plot of land, said Ms. Tonn.

Ms. Alexander asked about the Carter's property is flooding Ms. Tonn's lot. Ms. Tonn explained that the Carter's rebuilt a barn and moved it higher and put a high ceiling under the barn and that upset the water table. In the spring there is 1' of water that floods her shed. The water has busted the cement floor of the shed. The shed is all wood siding. When the Carter's had a fire it burned the siding on one side, which is still in that condition, said Ms. Tonn.

Ms. Costes reviewed Exhibit 2 - the Listers' card regarding the subject property, and an assessment of \$175,100. No adjustments were made. Exhibit 2 is marked as "unadjusted page 1".

Ms. Alexander asked if the land value was adjusted for the higher water table. Ms. Costes replied that no adjustment was made. Ms. Tonn and her neighbor have issues, and should be worked out between neighbors. The lot is listed as one-half acre as per the deed, said Ms. Costes.

Ms. Tonn pointed out that the Carter's land cuts a strange angle across her front yard and have taken some of her lot.

Ms. Costes said that the shed did not have vinyl siding. It is wood. The shed is burned on one side by a neighbor's fire. See page 1, at the bottom, the line noting 'DGS-1, detached shed' which has 70 percent depreciation. It is listed at a 30 percent remaining life, clarified Ms. Costes.

Ms. Tonn said that she was beside herself when she received a \$20,000-50,000 increase. Mr. Weinberg summarized that the assessment is at \$175,000 now. The Listers are recommending an increase. You are asking for a decrease. The Listers will not review it again; the BCA is looking at it, said Mr. Weinberg.

Ms. Costes reviewed Exhibit 3 - a sales comparison sheet listing older houses sold in Jericho that are at a comparable age to the subject property.

BCA QUESTIONS/COMMENTS

Mr. Lindholm said that the subject house is 200-years old, being built in 1868. He lived in a 200-year old house for 25 years and never could keep it repaired. How is a rehabbed

old house versus a new house adjusted for improvements, asked Mr. Lindholm. Ms. Costes replied that it is the quality of construction and condition. The subject property has been reduced 50 percent - 5 percent for functionality. For example, the access upstairs is not standard. It is an older house and not up to standards. To arrive at an assessment she used two sales. One house was built in 1860 and another built in 1875. The Tonn house is one of the oldest in Jericho and can be rehabbed by someone with the ability and resources. Ms. Tonn's house has not had any updates. The sale comparison houses are refitted properties and are similar to Ms. Tonn's. The Listers were willing to re-inspect the Tonn house, however, Ms. Tonn cancelled, noted Ms. Costes.

Mr. Weinberg asked Ms. Tonn if she accepted the \$175,100 assessment. If not, then a 3 member Inspection Committee would do a site visit on an agreed upon date. The committee will look at the issues raised. The assessment can stay as is, or the committee could raise or lower the assessment. Did Ms. Tonn elect to stay at the current assessment, asked Mr. Weinberg. Ms. Tonn asked if she had to decide on an inspection date right now. Ms. Tonn was informed that she can withdraw her appeal at any time until the BCA has accepted the inspection committee report.

INSEPTION COMMITTEE ASSIGNMENT:
Mr. Weinberg, Ms. Rackliff, and Ms. Dickerson

Date: Wednesday, August 17, 2016 at 3:30 p.m.

Mr. Weinberg asked Ms. Tonn to contact Ms. Alexander in writing if Ms. Tonn could not meet with the Inspection Committee. The BCA has 30 days to issue a written Decision regarding the tax appeal hearing, explained Mr. Weinberg.

Ms. Rackliff handed a copy of the Inspection Committee schedule to the appellant.

Willets, Clayton – LF030

Clayton Willets, owner, appeared before the BCA. Mr. Willets was sworn in, and signed an Oath document.

The BCA members present, Ms. Alexander, Town Clerk, Ms. Costes, Assessor, and Ms. Dykema, Lister, were sworn in, and signed Oath documents.

Mr. Weinberg explained the BCA tax appeal hearing process, and noted that he would recuse himself from the Inspection Committee and writing a committee report due to a conflict of interest as an adjoining neighbor to the appellant.

Ms. Rackliff handed out copies of informational packets for BCA review and to the appellant.

ASSESSOR'S REPORT

Ms. Costes introduced the subject property located at 30 Lafayette Drive owned by Clayton Willets. The subject property consists of a single family dwelling and a one-quarter acre lot.

APPELLANT COMMENTS

Mr. Willets stated that the appraisal is too high. He has submitted an informational packet that included a change of value from \$188,600 to \$229,200. He was going through a divorce in July, 2015, and had to buy out one-half of the house. He had an independent professional appraisal done on the property by Janice Battaline who compiled comparison properties within a 3-5 mile radius of Lafayette Drive. Her appraisal of the property was \$212,000 - \$215,000. In September, 2015, New England Federal Credit Union assessed the property in the \$215,000 range for a loan by a second independent appraiser, and in February, 2016, the Town of Jericho reassessed the property at \$229,200, stated Mr. Willets.

Mr. Willets reviewed a recent sale comparison located at 10 Lafayette Drive that sold in December, 2015, for \$222,000. That house has 500 square feet more than his house. His house 'sold' for a Fair Market Value (FMV) of \$215,000. The Town's Assessor told him that he should have waited to update the house until after the appeal hearings. The only update was painting interior rooms. Later the Lister said that the Assessor was fired for incompetence. He discussed the matter with his daughter, who works at a Real estate Lawyer's Office out of state, and she said that when she hears an assessor was fired for incompetence then all the appraisals should be thrown out, said Mr. Willets.

ASSESSOR COMMENTS

Ms. Costes stated that no one was fired for incompetence. Her recall of the narrative is that, as a 30 year appraiser, she knows a lot of appraisers that have said something similar. Ted is a 'talker' and may have said something in jest. He was not fired. His wife's illness in December affected his ability to meet deadlines. The reappraisal was seamlessly done by replacing Ted with his partner, said Ms. Costes.

Ms. Costes reviewed sale comparables using data from the same road and the same properties used by Mr. Willets. Mr. Willets' house is larger than the 10 Lafayette Drive property. The appraisal notes indicate that the dwelling is well maintained. She assumes any updates were done after the appraisal, and suggests that the Inspection Committee drive by the comparison houses in Lafayette Drive. The Jericho market is active in Lafayette Drive and Sunny View Drive, which is an adjacent development. Based on the sales comparisons and trends, and the impression of improvements of a house that is in good condition, updated and repaired, it is her recommendation to keep the assessment at \$229,200, said Ms. Costes.

Mr. Willets asked how a property can increase in value by almost \$15,000 within a few months. Ms. Costes said that values can change in 6-7 months.

Mr. Willets reiterated that he had appraisals done in July and September of 2015, and then Jericho did an assessment in February, 2016. He did \$300's worth of painting inside,

and that is the only improvement. There is no increase in the house size. 10 Lafayette Drive has more square footage, stated Mr. Willets. Ms. Dykema explained that the total square footage of the 10 Lafayette house included 536 square feet of finished basement. The subject house is larger above grade than the 10 Lafayette house, said Ms. Dykema. Ms. Costes clarified that Mr. Willets' house has 1,158 square feet on the first floor versus 936 square feet on the first floor of 10 Lafayette Drive. She could present 6-8 more sale comparisons in this age and condition group. Mr. Fay's appraisal is an opinion of values. His conclusion and hers are different. The sales and comparisons justify the Town assessment, said Ms. Costes.

Mr. Willets said that he had two professional independent appraisals. His came in at \$215,000 for the same property as \$229,200 by the Town. She said "he was let go", and "relieved of his duties." Could the Assessor have been in over his head, asked Mr. Willets. Ms. Costes replied no. This area of the market has seen the greatest increase. A property assessment in 2004 to now is subject to a change in assessment. She reviewed all the Lafayette Drive and Sunnyview Drive properties using her laptop from her car, said Ms. Costes.

BCA QUESTIONS/COMMENTS

Mr. Lindholm asked if Mr. Willets had asked for a real estate appraisal. Mr. Willets replied that it was an open market value. He was buying out his wife's half of the house, explained Mr. Willets.

Mr. Lindholm said he didn't believe realtors added value for basements. Basements are not living space. Did the Listers depreciate 17 percent against replacement costs of a new house and land values, asked Mr. Lindholm. Mr. Lindholm noted that the Willets' land has a value of \$96,000 and an assessment of \$124,000 for the house. How is land evaluated, asked Mr. Lindholm. Ms. Costes explained a land residual method that used sales of properties and current cost tables. It is taking condition, depreciation for age, and functionality issues, and based on the market, the cost tables are used to make adjustments to the Jericho market. All sales in the area and adjustments for condition, and quality are minused out. What is left is the land residual method, said Ms. Costes.

Mr. Lindholm noted that Lafayette was the first development in Jericho and has small lots. Ms. Costes said that Sunny View and Lafayette have completely been through a transition and are different neighborhoods now.

Mr. Messier asked if 25 years is an effective age for a house that was built in 1962. Ms. Costes explained that when you apply more physical depreciation then the market says that it is not a new house. With updates done then you apply the depreciation tables. For example, a house built in the 1800s that has been gutted and remodeled like new sold for \$364,000. That dates it from the remodel as an effective age, not the 230 years, said Ms. Costes.

Mr. Willets said the July appraisal was done that way for a \$215,000 assessment. Nothing was done to the house between that time and the February Town appraisal of \$229,200.

He has no problem with the \$215,000 appraisal. He couldn't sell the house for \$229,000, stated Mr. Willets.

Mr. Weinberg explained the Inspection Committee process, and asked if Mr. Willets wanted to move forward. Mr. Willets replied yes.

INSPECTION COMMITTEE:

Catherine McMains, Jessica Alexander, Mary Coburn.

Date: Saturday, August 20, 2016, at 1:00 p.m.

Ms. Rackliff handed a copy of the Inspection Committee schedule to the appellant.

Clark, James & Eleanor – LF009

James Clark and Eleanor Clark, owners, appeared before the BCA. Mr. Clark and Ms. Clark were sworn in, and signed an Oath document.

The BCA members present, Ms. Costes, Assessor, and Ms. Dykema, Lister, were sworn in, and signed Oath documents.

ASSESSOR'S REPORT

Ms. Costes introduced the subject property located at 9 Lafayette Drive, owned by James and Eleanor Clark. The subject property consists of a single family dwelling and a one-quarter acre lot.

Ms. Costes handed out an informational packet for BCA review.

APPELLANT COMMENTS

Mr. Clark asked if the BCA informational packet included minutes from the Listers' grievance hearings. Ms. Costes replied yes.

Mr. Clark explained he had put together a written informational explanation for the BCA, submitted 07/11/2016, and dated stamped received on 07/12/2016. Ms. Alexander handed out copies of the appellant's packet.

Mr. Clark reviewed the Town's Listers' card of a 2005 appraisal and compared it to the Listers' card for 2016. The house is the same - same square footage and structure wise. There is one difference on the Town records from 2005 to 2016. In 2005, the card noted a basement entrance - none; in 2016, basement entrance - yes. It has always been there. He has done nothing to the house; no change in square footage. It is the same everything as when he purchased it in 1978. It is a 58-year old house. The kitchen, bathroom, furnace, doors are all 58-years old. He did replacement windows and replaced the roof. The siding was there 30 years ago. The house should be depreciated. The deck off the back porch was there 30 years ago and should be depreciated. A recent sales sheet regarding Lafayette Drive lists #22 twice. There are 5 homes similar to his on the same street. The next sheet lists 5 homes recently sold. The average assessment of the 5 sales is a 15.6

percent increase over what the homeowner got when they sold their houses. The FMV helps establish a value by the recent sales. The next page is the old listing from 2005 that shows an assessment of \$173,000 and the new assessment that is a \$54,300 increase for a total of a 31 percent increase. The next highest increase in his neighborhood is \$51,200. He can't find that value in his house. Seven out of 10 house reappraisals in Lafayette Drive are the highest and all on retired people's properties. In 2005 his assessment was \$173,000 and went up to \$227,000. At Grievance the Listers dropped his assessment by \$12,000 to \$215,000, said Mr. Clark.

ASSESSOR COMMENTS

Ms. Costes said that Mr. Clark is correct regarding the Grievance and notes from the Board discussion at the hearing. The condition was changed to average, there have been no updates to the interior or exterior, and the condition of the property was changed from 18 percent depreciation and increased to 27 percent depreciation. Comparison sales submitted for BCA review are in the neighborhood using properties of the same square footage, same size lots, similar condition and age. The price range for that type of house on Lafayette and Sunnyview gives a FMV. It is recommended to keep the assessment of \$215,300, which the market supports, said Ms. Costes.

BCA QUESTIONS/COMMENTS

Mr. Clark said there is nothing to show for any improvements. The committee will see that for themselves. What is considered upgrade versus maintenance; for example, windows, a new porch the same size as the old one, and a roof the same as the old one. Is condition considered, or a chimney if it is taken down and replaced. Where does the Town find that \$42,000 value? The 1958 furnace is the same one and runs good and he is satisfied with it. Natural gas is now available on Lafayette Drive, but he didn't want to change heat sources, said Mr. Clark.

Ms. Costes said that a part of the assessment change in value has been the 12 years between assessments. Changes can include depreciation. For example, a 220-year old house can have an added additional amount of physical depreciation. Interior upgrades are not the same as exterior upgrades, such as windows and a roof. Value and maintenance go hand in hand and can sell a house for more money. The interior condition does affect value. If there are no new floors inside that can affect value. The subject property is in the lower end of the market for the neighborhood, said Ms. Costes.

Mr. Lindholm asked for clarification regarding the 57 year old Clark house versus a 25 year age for comparisons. How an 'effective' age is applied when the condition is "deteriorated", asked Mr. Lindholm. Ms. Costes replied that 54-years can be adjusted. She works with the market data of today. A house updated, or not updated. She has spent a lot of time in Lafayette Drive and knows the neighborhood, said Ms. Costes.

Mr. Lindholm suggested that there could be a discussion on why there are two different values on an amount of depreciation of a house. Ms. Costes replied that Mr. Clark is

saying we didn't recognize enough depreciation. We're saying it is the market value, said Ms. Costes.

Mr. Howe asked what amount of the higher assessment comes from the outside entrance now showing in the records. Ms. Costes replied that a 1.757 depreciation grade equals \$1,200.

Ms. Alexander asked what the 2005 land value was versus the current \$96,300 for a one-quarter acre in Lafayette Drive. Ms. Costes replied that land never depreciates. It is a non-wasting value. She will have that documented. Land always appreciates. Houses do not always appreciate unless there is new roof, for example. Lafayette Drive and Sunnyview Drive, Twin Meadow, Matt's Meadow lots go for \$120,000 for lots up to 2 acres. A lot is not adjusted. That much value is put on a site as per the state guidelines. Educational tax support is available to more people, said Ms. Costes.

Mr. Clark stated that the Town assessment should be one-half of what it went up to. An assessment of \$204,000 is reasonable, for example, unless Ms. Costes can show him a good reason.

Mr. Weinberg explained that a three-member Inspection Committee would conduct a site visit and write an inspection report. Do you want to proceed with an inspection, asked Mr. Weinberg. Mr. Clark replied yes.

Mr. Weinberg said that he would recuse himself from a committee assignment due to a potential conflict of interest as a neighbor.

INSPECTION COMMITTEE ASSIGNMENT

Wayne Howe, Don Messier, Ann Messier

Date: Saturday, August 20, 2016, at 10:00 a.m.

Ms. Rackliff handed a copy of the Inspection Committee schedule to the appellant.

Johnson, Erik & Kelly – MD016

Erik Johnson, owner, appeared before the BCA. Mr. Johnson was sworn in, and signed an Oath document.

Ms. Dykema passed out an Assessor's/Listers' informational packet for BCA member and appellant review, and an informational packet provided by the appellant, dated 08/11/2016.

The BCA members present, Ms. Costes, Assessor, and Ms. Dykema, Lister, were sworn in, and signed Oath documents.

ASSESSOR'S REPORT

Ms. Costes introduced the subject property located at 16 Meadow Drive, owned by Erik Johnson and Kelly Johnson. The subject property consists of a single family dwelling and a one-acre lot.

APPELLANT COMMENTS

Mr. Johnson reviewed his informational materials that included an appraisal 10 months old, property listing, page 15, Foothills development comparisons and a current sale in Foothills development. Foothills lots are one-acre lots. He purchased the subject property in November for \$335,000, which is ten months ago. The BCA may think he got a great deal. The house had ample time to sell since it was listed February 16, 2015 at \$359,800. The price was reduced to \$349,000, and then again to \$339,000. He paid \$4,000 less than the listing at \$339,000. The same house was once listed for \$405,000 ten years ago. Three recent sale comparisons, page 16, included 30 Foothills Road at 3,700 square feet for \$370,000, which is 1,000 more square feet than his property; 58 Foothill Road with 3,600 square feet for \$360,000; and 16 Ridge Road for \$290,000. Page 25 is a sale comparison of \$340,000 for a house with 500 square feet more than his. His property has no mountain views, said Mr. Johnson.

ASSESSOR COMMENTS

Ms. Costes presented sale comparisons that supported the assessment range of \$350,000-430,000. Properties in this price range don't stay on the market 24-48 hours. The asking price reductions of Mr. Johnson's property indicate it was a stress sale. After the market crash people buying in the higher price ranges get cold feet. Properties in the \$1-2 million range sell for \$750,000. She doesn't know the sellers of the Johnson property – they may have had some level of stress where they needed to sell. There is market competition and trepidation of buyers. The Town reappraisal used one of the same sales comparison properties. It is an opinion of value; look at it with a grain of salt. The facts to consider are the year built, square footage, photographs, style, type of house, and mass appraisal value. Look at the sales of the \$405,000 range. Based on comparisons she came to a value of \$388,400, which is a decrease from \$405,000. The value is based on four comparisons that include one at Cougar Heights. Hard part of reappraisal is price range of a house \$375,000 and up. It is a buyers market. Regarding the bank appraisal issued you look for values for a loan. She looks for comparisons built the same, look the same versus a buyer/seller price, said Ms. Costes.

Mr. Johnson asked what the Town used to come up with a \$388,000 value. Ms. Costes replied that she had reviewed her comparison properties.

BCA QUESTIONS/COMMENTS

Mr. Weinberg asked what happened at the Listers' Grievance hearing. Ms. Dykema said that the appeal was denied.

Ms. Costes said that she felt that good comparison sales were found based on age, design, style and location. A fee appraisal, a bank, finds value agreed upon by a buyer/seller. She is willing to reduce the \$405,000 to \$388,000. The Town guidance is different from a fee appraisal, reiterated Ms. Costes.

Ms. Dykema said that a bank goes to the buyer to support a loan amount. Ms. Costes said the grey house up the hill is a stress sale. A young couple bought it when the price was reduced enough to meet the couple's budget, explained Ms. Costes.

Mr. Lindholm noted that the appellant said there was very little privacy, and asked what value Mr. Johnson would assign for privacy. Mr. Johnson said he can't come up with a number. The grey house is more private. The house is nested back in the lot with trees behind the house, and a view of the mountains. His house is an open corner lot and 'hugs' around a neighboring lot. You can see his house as it is exposed, said Mr. Johnson.

Mr. Lindholm asked if a functional depreciation of 6 percent was applied to the lot. Ms. Costes explained that the functional depreciation has nothing to do with the land. Visual and privacy is on the site and goes to the grade of a building lot. Land is never depreciated. A 1.0 grade has no adjustments and is a score of 100 percent, said Ms. Costes.

Mr. Lindholm summarized that the Assessor has not given any grade depreciation on this. Ms. Costes replied correct. Properties can go up, for example, a 2.0 might mean views versus a 1.0 for an average lot, said Ms. Costes.

Mr. Johnson stated that his value should be \$340,000. He agrees with the bank appraisals. It wasn't a stress sale. If the house was worth \$388,000 then it would have sold for that. The house owner tried to sell the house for 7 months at \$388,000. His house was a recent sale, said Mr. Johnson. Ms. Costes said that she hasn't been in the house, and asked if there were any condition issues.

Mr. Johnson noted that the Cougar Heights house is 10 years newer and has the same square footage. Ms. Costes said that the Cougar Heights house has an adjustment for a great porch, otherwise the houses are very similar. She is familiar with Meadow Drive and knows where the Johnson house is. She agrees there is not much landscaping. The house doesn't hide. A question is if the privacy issue is personally offensive to Mr. Johnson, asked Ms. Costes. Mr. Johnson replied that he had lived in Westford on a same sized 1-acre treed lot that had privacy. His Jericho house is located higher up and can't be hidden with trees. His basement is unfinished, and the attic needs insulation. He has no shed like other properties and has an unpaved driveway unlike the other houses in the neighborhood. The house shows its age inside and he is always fixing something, said Mr. Johnson.

Ms. Costes said that the appraisal is currently at \$405,000 based on sales and comparison information. She would suggest \$388,400, said Ms. Costes.

Mr. Weinberg explained that a three-member Inspection Committee would conduct a site visit and write an inspection report. Do you want to proceed, asked Mr. Weinberg. Mr. Johnson replied that he would like to go forward with an inspection.

INSPECTION COMMITTEE ASSIGNMENT

Debbie Rackliff, Mary Jane Dickerson, Michael Weinberg.

Site Visit: Wednesday, August 17, 2016, at 4:30 p.m.

Ms. Rackliff handed a copy of the Inspection Committee schedule to the appellant.

CLOSURE

Ms. Alexander explained that the BCA was closing the testimony portion of the hearing. The meeting was not adjourned. Tax appeal hearings will continue at the next BCA meeting scheduled for August 25, 2016, at 5:45 p.m.

Ms. Costes would e-mail an appellant listing for the hearings to Ms. Alexander.

The BCA closed the tax appeal hearings at 8:15 p.m.

Minutes respectfully submitted, Kathlyn L. Furr, Recording Secretary.

These minutes were approved by the Board of Civil Authority on September 8, 2016