

**TOWN OF JERICHO
BOARD OF CIVIL AUTHORITY
AUGUST 25, 2016**

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

ADMINISTRATION: Sandra Costes, Assessor/Listener; Lori Dykema, Lister, Andrew Levi, Lister (arrived 7:05 p.m.).

OTHERS: Simon Dutcher, Christina Thingvold-Dutcher, Jim Bowie, Tim Clark, James Carew, Brandon Smith, James Clark and Eleanor Clark.

AGENDA ITEMS:

Hear Tax Appeals:

- 6:00 p.m. Simon Dutcher and Christina Thingvold-Dutcher JC011
- 6:30 p.m. Judy Connors HP002 (rescheduled to November 10 date per Judy Connors request)
- 7:00 p.m. Jim and Kathryn Bowie SM002
- 7:30 p.m. Tim Clark ML011
- 8:00 p.m. James and Kathleen Carew OP026
- 8:30 p.m. Brandon and Amanda Smith PA113

CALL TO ORDER

Mr. Weinberg, Chair, called the meeting to order at 5:45 p.m., and reviewed the BCA hearing process related to taking appellant testimony, assigning a three-member Inspection Committee, setting an inspection date, and written inspection reports. At 6pm the agenda was re-ordered to allow for a lister presentation at 6pm due to time being available. The time for the 6:00 p.m. hearing (JC011) was changed to 6:30 with the approval of Simon Dutcher and Christian Thingvold-Dutcher. The 6:30 p.m. hearing (HP002) was already re-scheduled to a later date per Judy Connors request.

ASSESSOR'S PRESENTATION

Ms. Costes handed out copies of a "Reappraisal Introduction and Guidelines" tutorial, and narrated a power point presentation.

MINUTES: August 11, 2016

The BCA minutes of August 11, 2016, were reviewed. Edits were made.

HEAR TAX APPEALS

Simon Dutcher and Christina Thingvold-Dutcher, 11 Jericho Center Circle

Simon Dutcher and Christina Thingvold-Dutcher, owners, appeared before the BCA. Mr. Dutcher and Ms. Thingvold-Dutcher were sworn in, and signed an Oath document.

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

Mr. Weinberg explained the BCA tax appeal hearing process and that a three-member BCA Inspection Committee would conduct a site visit and write an inspection report. The appellants would be asked if they wished to continue with the tax appeal. The BCA could increase the assessment, decrease or keep it the same based on evidence presented, said Mr. Weinberg.

Ms. Rackliff handed out copies of the Assessor's informational packet and appellant's written testimony packet for review.

ASSESSOR'S REPORT

Ms. Costes introduced the subject property located at 11 Jericho Center Circle. The subject property consists of a dwelling and a 4-acre lot.

APPELLANT COMMENTS

Ms. Thingvold-Dutcher stated that the property is not 4 acres. The total acreage is 3.75 acres and there are two separate lots. One lot is residential and the second lot is agricultural as per the deed. A survey was done and filed with the town. The front yard up to the steps belongs to the town. From the front step on the front porch and back is her property, explained Ms. Thingvold-Dutcher. Ms. Costes said that she would research the town records regarding a question related to the number of lots.

Ms. Thingvold-Dutcher explained that a few months after the town reappraisal she had a professional appraisal done and that came in low. She asked the professional appraiser to re-examine the appraisal and it was raised to \$351,000. The \$351,000 is \$40,000 less than the town's tax assessment. What affect would the two lots – residential and agricultural – have on the tax assessment, asked Ms. Thingvold-Dutcher.

Ms. Thingvold-Dutcher introduced interior photographs of her house, which is approximately 200 years old. The kitchen is dated from the 1960's, and the floors are crooked. She has provided three comparison properties in her written packet, and those comparisons have a much lower assessment than what she is assessed at. She has not seen the town comparisons, said Ms. Thingvold-Dutcher.

ASSESSOR COMMENTS

Ms. Costes reviewed Exhibit 1, an abbreviated detail of the appellant's property, and explained that the Jericho Center Circle area is one of the 'most desirable' areas in town. The appellant's purchased the property in 2005 for \$370,000. The current assessment is \$392,300. A question is if the subject property has been maintained and what the condition and quality grades are. There is a functional depreciation applied. Exhibit 2 lists sales comparisons using 9 and 15 Jericho Center Circle and 212 Brown's Trace Road. She would look further into the one-quarter acre zoning and how that applies to the appellant's lot. Exhibit 3 is a spread sheet of sales values compared to the subject property. Based on the sales comparisons the indicated value of the subject property is \$419,000-420,000, said Ms. Costes.

BCA QUESTIONS/COMMENTS

Ms. Thingvold-Dutcher asked when the sales comparisons were done. If the dates are from March-April, 2015, then the data may be too old. Sales data should be the closest time as possible to the present, said Ms. Thingvold-Dutcher. Ms. Costes explained that her value tables are locked down in June, and she attempts to be as current as possible. The sales comparison dates are not out of bounds, said Ms. Costes.

Ms. Thingvold-Dutcher said that her professional appraisal was for a refinance. The town's Exhibit 1, shows that the new tax assessment is within a few months of her appraisal, said Ms. Thingvold-Dutcher. Ms. Costes replied that they are current sales. Her work will stay in place until the next reappraisal. Ms. Costes explained represented sales at certain price points, time adjustments of sales, and that she is saying sales can be time-adjust. This situation doesn't warrant time-adjustment of the sales. If it did, then the sales price would increase. The market is not moving that quickly, said Ms. Costes.

Mr. Weinberg said that the BCA would take the appellant's testimony and the Listers' information into account. The first issue is there a tax difference for a residential lot versus an agricultural lot, and the second issue is confusion of the subject property's lot – is it one lot, or two, summarized Mr. Weinberg.

Ms. Thingvold-Dutcher said that it is two lots. It is appraised as one lot by the town, said Ms. Thingvold-Dutcher. Ms. Costes asked if the agricultural lot has septic on it. Ms. Thingvold-Dutcher replied no.

Ms. Costes explained that an agricultural lot is a zoning determination. The Village District has one-quarter acre zoning and the Rural District has 10 acre zoning. It doesn't affect the appraisals; the land schedule is the same, said Ms. Costes.

Mr. Lindholm noted that Bob Schermer, Jericho Center Preservation Association member, had a two hour presentation and stated the town owns up to the door steps of the Village homes. Those issues should be considered and how that affects ownership and size of the properties. The Listers' card indicates a stone basement wall; is it stone, or stone/concrete, and does water run through the basement, asked Mr. Lindholm. Ms. Thingvold-Dutcher said that there is a stream through the basement. The foundation is partly loose stone, and part concrete stone. The house is a conduit from the pond above that goes down to the school. The water comes right through the house, stated Ms. Thingvold-Dutcher.

Mr. Booth asked why the appellant asked the professional appraiser to adjust the refinance appraisal upward. Ms. Thingvold-Dutcher explained that it came in as \$351,000 and then was raised to \$359,000. The professional missed two covered porches and had to add those to the report. These were things that the town assessor caught, said Ms. Thingvold-Dutcher.

Mr. Weinberg asked if the appellant's wished to continue the appeal, or not. A 3 member BCA Inspection Committee would schedule a site visit at an agreed upon date. The

committee will look at the issues raised. The assessment can stay as is, or the BCA could raise or lower the assessment, explained Mr. Weinberg.

Ms. Costes said that the appraisal the appellant's have submitted have no adjustments for location. It is "location, location, location" and the BCA should look at that, said Ms. Costes. Ms. Thingvold-Dutcher replied that she had asked the professional appraiser about the comparisons and that they should be taken from her area. She was told that those comparisons couldn't be used because they had taken place too far in the past, said Ms. Thingvold-Dutcher. Ms. Costes explained that it wouldn't be appropriate to use a period of time when the market was somersaulting.

Ms. Thingvold-Dutcher said she would continue the appeal.

Ms. Costes asked what happens when more evidence comes to her, and she comes up with something that could change the appraisal. Mr. Weinberg replied that if all parties agree to a delay, then the BCA Inspection Committee can hold off on an inspection. There is time to take more information, said Mr. Weinberg.

Ms. Alexander said that the Inspection Committee reports back within 30 days from the hearing closing. Mr. Weinberg asked if the BCA was agreeable to tabling an inspection.

Ms. Thingvold-Dutcher asked how the difference in acreage affects the tax assessment. She doesn't have four acres, reiterated Ms. Thingvold-Dutcher.

Ms. Alexander suggested a September 8 hearing date to take further evidence.

Mr. Messier asked what the value difference would be, if any, between 4 and 3.75 acres. Ms. Costes replied that what people own is a personal thing. She wants the town records right. It was news to her about the 2 lots. She will need to research the deeds; it may mean something if there is a deferred septic permit on the agricultural lot, or it may devalue it if the lot doesn't perk for a septic, said Ms. Costes.

Mr. Weinberg summarized that there is a 30 day period from the close of evidence. The appellant can withdraw the appeal up until the time an Inspection Report is presented.

The BCA members suggested a continuation of the Simon Dutcher and Christina Thingvold-Dutcher appeal to September 8, 2016, at 5:30p.m.

MOTION by Mr. Lindholm, seconded by Ms. Coburn, to table further discussion regarding the Simon Dutcher and Christina Thingvold-Dutcher appeal for the purpose of accepting new testimony on September 8, 2016, at 5:30 p.m.

VOTE: unanimous; motion carried.

Jim and Kathryn Bowie, 2 South Main Street

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

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

Mr. Weinberg explained the BCA tax appeal hearing process and a three-member BCA Inspection Committee that would conduct a site visit and write an inspection report. The appellants would be asked if they wished to continue with the tax appeal. The BCA is independent from the Listers' and could increase, decrease or keep the assessment the same based on evidence presented, said Mr. Weinberg.

Ms. Rackliff handed out copies of an Assessor's informational packet and the appellant's written testimony packet, dated stamped received July 18, 2016, for review.

ASSESSOR'S REPORT

Ms. Costes introduced the subject property located at 2 South Main Street. The subject property consists of a dwelling and a 1.53-acre lot.

APPELLANT COMMENTS

Mr. Bowie explained that he moved into the house in 2002. It was appraised at \$377,000 in 2005 and in 2016 went up to \$428,000. After Grievance the Listers' dropped the tax assessment to \$403,200. He researched houses in his neighborhood and how they compared to his smaller house, which doesn't have a paved driveway. The comparable houses he found were assessed for less than his house. For example, the house next door, 3 South Main Street, has an assessed value of \$359,000 this year. It is a bigger house, a paved driveway, and a picket fence, and 3 Kristie Lane just sold and is assessed \$50,000 less than his house, said Mr. Bowie. Mr. Weinberg said that the BCA members will read the appellant's packet.

ASSESSOR COMMENTS

Ms. Costes said that the problem comes when valid sales are used and adjustments are made. Exhibit 1 is the appellant's property, Exhibit 2 are the comparison values. She had spent two days setting values in Kriste Lane in person by driving around. She has identified three sales comparison properties. She would recommend an assessment for 2 South Main Street at \$395,000 based on sales comparisons. You have to look at quality and condition when comparing houses. Adjustments are made and depreciation is applied in the adjustments based on the subject property. Exhibit 3 includes tax assessments. She offers \$395,000 as an appraisal value, reiterated Ms. Costes.

BCA QUESTIONS/COMMENTS

Mr. Bowie said he listed buildings that are more comparable like his house, and some of the properties are brand new. Would it matter if he had an appraisal for a refinance, asked Mr. Bowie. Ms. Costes replied no.

Mr. Bowie asked what if he had an appraisal done on Monday for a refinance. Ms. Costes said that if the appraiser used similar neighborhood properties to your comparisons it wouldn't matter. Those houses didn't sell and are just 'your neighborhood', explained Ms. Costes.

Mr. Booth asked the Listers if the idea of a reappraisal is to have two houses identical in every way. For example, if house "A" is \$1 million and house "B" is a bigger and better house and is \$500,000. The assessed value documents are compelling evidence, said Mr. Booth. Ms. Costes said it is his opinion and judgment. We are scientific; not personal. If the data contains errors and gross misjudgment that is something else. I am saying our method is a scientific way to look at properties – a better way to look at assessments are through the records, updates, and permits, said Ms. Costes.

Ms. Alexander explained proper ways for appellants to present new evidence. No new evidence can be presented at site inspections. If the appellant has new evidence they can't bring up to the Inspection Committee, it has to come before the full BCA, clarified Ms. Alexander. Ms. Costes said that is known as "ex parte". Mr. Weinberg stated that the BCA will only take evidence at a hearing.

Mr. Bowie explained that he works in the construction business. His job uses analysis to create plans to make things work together. His former house at 19 Kriste Lane, used by the town as a sales comparison, was built for him and is a much better house. He knows it intimately. He has looked at the quality of homes in his area and they are better than his current house. He should have grieved his 2005 assessment. He feels like he has paid more in taxes over the years. He believes an assessment in the \$320,000-330,000 range is where he should be. When he refinanced he received a professional appraisal of \$375,000. The town's assessment of \$395,000 is too high compared to his neighbors with better houses and properties, said Mr. Bowie.

Mr. Weinberg said that the current assessment is \$403,200. The Listers' recommend an assessment change to \$395,000 at this hearing, and you are asking for \$375,000, summarized Mr. Weinberg. Mr. Bowie replied yes.

Mr. Lindholm asked what Mr. Bowie's current home was lacking. Mr. Bowie said that his back deck is in bad repair. His lot was the last lot available in the development and consists of gravel. He had to bring in 52 truck loads of top soil and over a 14-15 year period the nutrients from the top soil have leached down into the sand. His lot is a dust bowl, stated Ms. Bowie.

Mr. Lindholm asked for interior details. Mr. Bowie said that the floors need to be redone, carpets replaced, it has vinyl windows, Masonite interior doors, and more. Structurally the house was good. He put solar panels on three months ago at the back of the garage and they are not on-line yet, said Mr. Bowie.

INSEPTION COMMITTEE ASSIGNMENT:

Sarah Joslin, Catherine McMains, and Peter Booth.

Date: Saturday, August 27, 2016, at 4:00 p.m.

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

Tim Clark, 11 M L

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

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

Mr. Weinberg explained the BCA tax appeal hearing process and a three-member BCA Inspection Committee that would conduct a site visit and write an inspection report. The appellants would be asked if they wished to continue with the tax appeal. The BCA could increase, decrease or keep the assessment the same based on evidence presented, said Mr. Weinberg.

Ms. Rackliff handed out copies of an Assessor's informational packet and the appellant's written testimony packet, date stamped received on 07/18/2016, for review.

ASSESSOR'S REPORT

Ms. Costes introduced the subject property located at 11 Mill Street. The subject property consists of a one-quarter acre lot and a dwelling.

APPELLANT COMMENTS

Mr. Clark reviewed a written cover letter regarding his appeal that noted that his house was 160 years old.

Mr. Clark handed out copies of 8 photographs he took showing an opening in the kitchen wall that was done to replace a sliding glass door, a rubble stone foundation, rotted sill, rotted joists, and a 2'± dirt crawl space. Due to the rotten joists the outside deck had fallen a good 4" below the kitchen level. The house needs everything replaced, and needs to be jacked up in order to replace the rubble stone and put in a new foundation. He would have to put \$100,000 of repairs into the house to get to the town's tax assessment, said Mr. Clark.

ASSESSOR COMMENTS

Ms. Costes reviewed Exhibit 2, sales comparisons that included 9 Mill Street that sold last year; Exhibit 1, the Listers' card, includes notes that says additional interior work was being done, a 3 percent functional depreciation for the lack of a second floor bathroom, and a poured basement floor and foundation of 224 square feet. Based on sales comparisons an assessed value is \$204,000 was assigned. The assessed value is now at \$196,600. It sounds like there is a lot wrong with the subject property, and the owner is fixing it up. It sounds like things are happening that the town doesn't know about, said Ms. Costes.

Mr. Clark said that he put in a new window, which is not functioning properly. It leaks and there is water in window track. He is fighting with Lowe's where he purchased the window. It is a safety issue. His house was inspected on April 23, 2016. The town's sales comparison house at 9 Mill Street was completely gutted and redone so it could be sold. He has put in new floors, and new carpet upstairs. The windows leak, the kitchen floor is

uneven and the sill and joists are rotten and had to be replaced in the kitchen and outside deck, reiterated Mr. Clark.

BCA QUESTIONS/COMMENTS

Mr. Booth said that the house is falling apart and the owner is working on and fixing it up. At what time period was the assessment done, asked Mr. Lindholm. Ms. Costes replied that the town uses April 1st. Home owners don't need a building permit for this kind of work. The property was inspected on March 17, 2016, as per the computer records. There are notes related to exterior siding and interior work being done. It is listed as average-good condition for the age. The house is assessed at \$88,900 itself, said Ms. Costes.

Mr. Weinberg said that the hard part is to know what the house was like back then. Mr. Clark said that the first four pages in his summary are important. Ms. Costes noted that 18 percent depreciation has been assigned to the house. When you look at something, it looks different then when you start tearing it apart, said Ms. Costes.

Mr. Lindholm asked if an 18 percent depreciation affected the assessment. Ms. Costes replied that it could. The appellant said 'this is what he found.' He put in new joists, a double plate, etc., said Ms. Costes. Mr. Clark reiterated that he wants to fix up his house.

Mr. Weinberg said that \$196,600 is the current appraisal value. (To Mr. Clark) What value it should be, asked Mr. Weinberg. Mr. Clark replied that until the foundation is done no bank will lend money to a buyer if it was for sale. The house has no vent for water. He would like an assessment of what it was before the appraisal, said Mr. Clark.

Mr. Lindholm reviewed that it is 1,200 square feet house with 224 square feet of basement. What value is placed on a crawl space; is it a zero value for a dirt space, asked Mr. Lindholm.

Ms. Alexander asked if the April 23rd evidence counts. Ms. Costes said she was fine with it since it is close to the April 1st date. A question is what you would market it for if the house was put up for sale, asked Ms. Costes. Mr. Clark said that he would love to get \$200,000. With no foundation no bank would lend money to purchase it, said Mr. Clark.

INSEPTION COMMITTEE ASSIGNMENT:

Jessica Alexander, Mary Coburn, Sarah Joslin.

Date: Monday, August 29, 2016, at 11:00 a.m.

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

James and Kathleen Carew, 26 Old Pump Road

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

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

Mr. Weinberg explained the BCA tax appeal hearing process and a three-member BCA Inspection Committee that would conduct a site visit and write an inspection report. The appellants would be asked if they wished to continue with the tax appeal. The BCA could increase, decrease or keep the assessment the same based on evidence presented, said Mr. Weinberg.

Ms. Rackliff handed out copies of an Assessor's informational packet and appellant's written testimony packet, dated stamped received on 07/18/2016, for review.

ASSESSOR'S REPORT

Ms. Costes introduced the subject property located at 26 Old Pump Road. The subject property consists of a dwelling and a 0.6 acre lot.

APPELLANT COMMENTS

Mr. Carew said that nothing in the house was luxurious, except the view. It is a very small house. It has one 10'X9' bedroom, a one-car garage, T1-11 siding that needs replacing, it needs new windows, and has 30-year old linoleum flooring. The house was an estate sale at Fair Market Value (FMV). He paid the bank appraisal price of \$188,000. The property was purchased from the attorney that handled the estate and the price was a FMV to provide an inheritance to his wife's siblings. The town has assessed it at \$231,400. That is up by \$43,000. The bathroom is only a 6'X5' room. He would show the inspection committee how little the house is. He bought it in order to save money so he could pay for his kid's college education, said Mr. Carew.

ASSESSOR COMMENTS

Ms. Costes asked if a new shed was built. Mr. Carew explained that it was a sugar house that replaced an old sugar house.

Ms. Costes said that the sale price was an estate sale. The State of Vermont doesn't consider estate sales a valid sale. It is family that purchased the property from the family estate. It is a unique property with a 180 degree view of Mount Mansfield, a horse farm and the river. She did notice that the sugar house was taken down and now a new one stood in its place. A building permit was required in order for the town to update the records, said Ms. Costes.

Ms. Costes reviewed Exhibit 1, the Listers' card; Exhibit 3, the original appeal; and Exhibit 2, properties with similar square footage. The subject property is in average-good condition. The location warrants the current assessment of \$231,400. It has a small square footage. She didn't have a sales comparison for a property with views and on water like the subject property. The overall construction brings it to \$243,700 and the town has it assessed at \$231,400. Looking at Mr. Carew's report, he has presented comparisons in Jericho and Underhill, which are different sites. For example, he used a deer-type camp

in Underhill. She can't tell if he made adjustments for the Underhill location, said Ms. Costes.

Mr. Levi said that \$20,000 was added for views.

Mr. Carew said that he disagreed with Ms. Costes' statement regarding a family purchase. The attorney handling the estate had established a FMV for the property to sell it, which would be then distributed between the siblings. There were two appraisals. It wasn't a sale between family members. He bought the property to downsize and save money while he was trying to get his kids through college. The land is 99 percent ledge. The septic is located at the river and he had a system designed for a one-bedroom house that cost \$20,000. He had offered the siblings \$20,000 more for the value of the septic, said Mr. Carew.

Ms. Costes said the State of Vermont doesn't recognize family sales. The Property Transfer report filed with the state shows a \$149,900 sale price. She will check on the sale price, said Ms. Costes. Mr. Carew stated that he paid \$187,000 and that is the price on the transfer report. The \$149,000 figure might be the amount left when his wife's share was taken out of the estate, suggested Mr. Carew.

BCA QUESTIONS/COMMENTS

Mr. Lindholm reviewed that the property was in at \$110,000 and the land at \$133,000. The view and water grades have increased the quality grade. Without the view and water factors the land would have been a 1.0 grade for an average lot, said Mr. Lindholm.

Mr. Carew said that he did pay \$187,000. He thinks his wife's share of the estate was taken off. His daughter wants to buy the property after college; she likes tiny houses. There is a loft upstairs that you have to squeeze into, and one bedroom, said Mr. Carew. Mr. Messier said that there is no difference between one or two bedrooms.

Ms. Costes said that the point is there are many sales that could be used. For example, there is an 824 square foot house selling for \$230,000 in Jericho. It is not on a river, or with views, said Ms. Costes.

Mr. Weinberg asked if Mr. Carew wanted to continue the appeal. Mr. Carew replied yes.

Ms. Costes suggested an assessed value of \$207,000. Mr. Carew said that he could accept \$207,000. Mr. Weinberg said that the current assessment is \$231,000. The state says that the town has to do an inspection. The BCA could increase, decrease or keep the assessment the same. If that was not acceptable then the appellant could appeal that to the state at the next level, explained Mr. Weinberg.

INSEPTION COMMITTEE ASSIGNMENT:

Mike Weinberg, Wayne Howe, Peter Booth.

Date: Sunday, August 28, 2016, at 9:00 a.m.

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

Brandon and Amanda Smith, 113 Packard Road

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

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

Mr. Weinberg explained the BCA tax appeal hearing process and a three-member BCA Inspection Committee that would conduct a site visit and write an inspection report. The appellants would be asked if they wished to continue with the tax appeal. The BCA could increase, decrease or keep the assessment the same based on evidence presented, said Mr. Weinberg.

Ms. Rackliff handed out copies of an Assessor's informational packet and appellant's written testimony packet for review.

ASSESSOR'S REPORT

Ms. Costes introduced the subject property located at 113 Packard Road. The subject property consists of a dwelling, outbuildings, and a 3.16 acre lot.

APPELLANT COMMENTS

Mr. Smith explained that he purchased the property in 2006 during a seller's market for \$325,000. The house was assessed at \$336,000 in 2005, and currently at \$352,300. The lot is 2.6 acres, there are two small bathrooms, and there is a crack in the garage floor of the detached garage. The quality measure was reduced from 4 to 3.5, yet the assessment went up. He read his information report into the record and reviewed comparison properties. For example, 118 Packard Road next door is a newer house similar to his house with more acreage and is valued at less than \$70,000 than his property, said Mr. Smith.

ASSESSOR COMMENTS

Ms. Costes reviewed Exhibit 1, property record card with photographs of the subject property; Exhibit 2, included 2 sales comparisons one Old Farm Road and one on Plains Road with an average assessment of \$353,500. In Jericho 41 percent of the houses are heated with electric baseboard, and 59 percent with hot water. Exterior walls are T1-11 and brick veneer. The 2005 sale price was \$325,000. The town did an inspection at the time upon request and found that the house was in very nice condition for the age of the property. Some people overpay, or under pay; it takes a willing buyer, or willing seller and a house on the market for a time, which is the State of Vermont's definition of FMV. A question is \$325,000 to \$353,000 doesn't seem like much of an increase in appraisal value. There is a question regarding a one story addition – it says there is no trim or paint, said Ms. Costes. Mr. Smith said the addition was put on 1-2 years after he purchased the house.

Ms Costes reviewed Exhibit 3, market analysis using MLS parameters.

Mr. Levi said that the town used similar square footage homes of 1,700-2,000 square feet sold in January 2015 to 2016 period. Houses with a median square footage of 2,044 square feet sell for an average of \$342,000. Currently there is a 2,017 square foot house under contract pending for the last 15 days at \$369,000, said Mr. Levi.

Ms. Costes said the Listers' recommend to uphold the appraised value based on the evidence presented. The town assessed the value at \$338,900 in 2005 town assessed, and he bought for \$325,000, said Ms. Costes.

BCA QUESTIONS/COMMENTS

Ms. Alexander asked if the cracked garage floor is accounted for on the Listers' card. Ms. Costes replied that the house has a remaining life of 80 percent and is depreciated at 20 percent. She assumes the cracked flooring is in the depreciation, said Ms. Costes.

Mr. Smith pointed out that the houses listed in his evidence have low ceilings that have been depreciated by the town. He has a 7.5' ceiling in his upstairs, said Mr. Smith. Ms. Costes explained she goes in houses and it does affect the functionality of a house. Regarding the 7.5' ceiling, the Smith house has small dormers in front and a larger dormer along the back. That doesn't affect the value of his house. When she can touch a ceiling – she is short – that affects a house value. Do the small dormers in front and the shed dormer in back bring the ceiling up to 7.5, asked Ms. Costes. Mr. Smith replied yes.

Mr. Weinberg said the current assessment is \$352,300. What is Mr. Smith seeking, asked Mr. Weinberg. Mr. Smith said he would like \$338,000.

Ms. Costes pointed out that Mr. Smith has worked on and added on to the house since the purchase.

Mr. Weinberg said it is a \$13,400 increase. Do you want to continue the appeal? The BCA can increase, decrease or keep the assessment the same said Mr. Weinberg. Mr. Smith replied yes. The house was built in 1969 and still has all the old things in there, said Mr. Smith.

INSEPTION COMMITTEE ASSIGNMENT:

Ann Messier, Don Messier, Mike Weinberg.

Date: Thursday, September 1, 2016, at 5:00 p.m.

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

OTHER BUSINESS

NEXT MEETING

Mr. Weinberg asked the Assessor to prepare a land appeal presentation for the September 8, 2016 BCA meeting at 5:45 p.m. following the Dutcher appeal at 5:30 p.m.

ACCEPTING NEW TESTIMONY

Ms. Alexander noted that James Clark, appellant at the August 11, 2016 BCA hearings, has asked for clarification regarding presenting new evidence after a hearing. Page 30 of the handbook as per the Secretary of State notes that ex parte communications should be avoided. There should be no communication during an Inspection Committee site visit, however, new testimony can be taken in front of the entire BCA. Page 27, says that if a hearing is not closed then the BCA can take additional testimony if it is prior to the acceptance of an Inspection Committee report, clarified Ms. McMains.

Mr. (James) Clark said that according to the handbook an appellant can present other evidence to the BCA. A question is, will the BCA allow that, asked Mr. Clark.

Following discussion, the BCA members decided that appellants had ample opportunity to present their evidence at a regularly scheduled hearing. Appellants had a third opportunity to appeal to the state if they chose to, said Mr. Weinberg.

Inspection Committee reports for LF009 and LF030 were presented to the BCA.

DELIBERATIVE SESSION

MOTION by Ms. Joslin, seconded by Mr. Lindholm, to recess the meeting and enter Deliberative Session for the purpose of discussing tax assessment appeals.

VOTE: unanimous; motion carried.

The BCA recessed the meeting and entered Deliberative Session at 9:15 p.m. Deliberation for parcels LF009 and LF030 occurred. A written decision will be mailed to the appellants within 15 days.

MOTION by Mr. Howe, seconded by Mr. Booth to come out of deliberative session.

VOTE: unanimous; motion carried.

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

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

