

**TOWN OF DERBY
BOARD OF CIVIL AUTHORITY
TAX APPEAL HEARING MINUTES
September 03, 2020**

MEMBERS PRESENT: Beula Jean Shattuck, Brian Smith, Doug Spates, Sharron Greenwood, Frank Davis, Karen Chitambar, Loren Shaw, Karen Jenne-Chair, Town Clerk-Faye Morin.

LISTERS PRESENT: Susan Best, Stephen Cross, Nancy Moore & Matt Krajewski (New England Municipal Consultants, Ltd)

MEETING CALLED TO ORDER & OATHS:

Karen-Chair gave the oath to Beula Jean Shattuck who was not at the previous hearing.

DISCUSSION OF OTHER BUSINESS:

Faye handed out time cards and mileage sheets to fill out when doing inspections. Please turn off all cell phones when the phone appeals take place. The 6:30 and 7:30 appellants changed places.

TAX APPEALS:

Karen explained the procedure appellants will go first having 8 minutes to present their case then the Listers will proceed with 7 minutes with any questions or comments for the appellants, all the evidence will be provided for the board, the Board will ask any questions they may have, then the Board will schedule an inspection committee of 3 members that will go to the appellants property to do the inspection and after that the board will provide the results of their inspection.

Karen- Chair then read the Vermont State Law requirements with the COVID 19 about appeals and inspections. Inspections need written approval in advance.

CASE # 1 PARCEL ID # TRD10005E2.T GARY & SUSAN WARD 167 LAKEWOOD DRIVE 5:20 P.M.

Karen-Chair explained the rules of procedure to Gary & Susan who presented their case and gave them the oaths. She also stated that each meeting will be only 15 minutes 8 for the appellant and 7 for the Listers.

Appellant – Gary & Susan Ward

Gary presented comparables - Exhibits A & B consists of 2 properties with similar characteristics within a few hundred feet from his house. The tax assessed value of his property increased dramatically while his neighbor's assessments decreased or stayed the same.

Karen Jenne – Gary are you grieving the Land or Building or both. Gary said both the land & the building, the land went from \$150,000 to \$175,000.00. The assessed valuations of 5 of his neighbors went up on average of 1.75% while his went up 11.07%. Gary's 5 neighbors buildings were down -6.18% while his went up 6.69%. His assessment was up \$43,400 while the total of all 5 neighbors' properties went up only \$32,700.

Comps Gary thought were similar with his were properties on Cherrytree Lane and Tomahawk Path he asked the board if they would pay \$500 a year in addition to \$2180.00 per year to access the lake which is 1845 feet down the road.

A Lot on Tranquility Trail sold in Dec 2019 for \$50,000.00 the Town assessed value was set at \$74,800.00 for the first acre he thinks the firm is way off on their assessments and that his assessment is not fairly valued.

Karen – Chair asked Gary if his lot is the one that has the community mound system on it and if the Listers adjusted the value for that, Gary – yes it has Bob Joslins and a secondary mound on it as well. Gary didn't know if the Listers took that into consideration or not.

Doug – How many properties share the ROW to the Lake assess. Gary stated that there were 7 of them with the same shared access ROW.

Listers – Sue Best

Stephen handed out information packets. Sue stated the parcel ID number and the location of the property then gave a description of the property and reviewed the Listers card with the Board. Gary's value changed from \$392,000 to

\$435,600.00 for the 2020 reappraisal. Gary's property has a privately leased access to the Lake his property was inspected by the firm. Gary was denied at the grievance process hearing.

Matt (MEMC) said the average comparable sales in the area were between \$460,000 and \$492,900.00 and Gary's appraised value came in at \$435,600.00. The firm's goal is to reach fair market value for all properties the firm used 3 sales with-in the last 3 years as comps for this property. Sales Listers used for Gary's case: Thibeault's \$455,100, Abbott \$497,500 and Bouchard \$443,500.

Frank – I went to the last appeal with Mr. Ward in 2008 and was wondering if the land grade had changed back to the previous assessments land grade. The new 2020 appraisal starts the process with a new clean slate Matt said.

Doug – Asked if there was a credit given for the mound system on Gary's property?

Matt – Said for the ROW of the mound system the land was given a 10% reduction on the 1st acre. As for the land grade the firm uses it is evenly distributed by neighborhood according to location, the Listers feel that a Leased Land ROW access to the lake contributes to the value of the property. The Superior Courts decision in 2008 agreed to that conclusion as well. Property with a ROW for leased land to the lake is given a \$75,000 value. Gary said he just wants his property to be assessed like the properties on Tranquility Trail or Cherrytree Lane. He doesn't mind paying his fair share but feels he is being charged double the amount.

Karen-Chair stated that there will be an inspection committee set up to look at the property. A report will be then sent to you and if you choose to move further to the Court that will be your cost.

Hearing Closed

Inspection Committee

Chair Karen Chitambar, Loren Shaw & Doug Spates

CASE # 2 PARCEL ID #TRD32084N3.T ROBERT & PAMELA MICKNAK HINMAN SETTLER RD 6:00 PM

Karen-Chair explained the rules of procedure to Robert & Pamela who presented their case by a phone meeting and gave them the oaths. She also stated that each meeting will be only 15 minutes 8 for the appellant and 7 for the Listers.

Appellant –Robert Micknak

Robert stated that neither the Listers nor the firm choose walk or visit the property he offered them twice while he was in Vermont. Karen-Chair stated that the Board will walk the land or use ATV's to access the land and that a relative could show them the property since he lives in Florida. Robert said that the land is not worth anything since the ROW access is unimproved wet land with no road it is swampy you will have to wear hip boots to access it. Robert bought the lot after he purchased his house in the 1990's. The lot abutted his house land so thought it would make his of more value.

Listers – Sue Best

Stephen handed out information packets. Sue stated the parcel ID number and the location of the property then gave a description of the property and reviewed the Listers card with the Board. At the informational hearing the value changed from \$192,600 to \$138,200.00 and then at the grievance hearing it changed again from \$138,200 to \$130,000.00. A 50% discount was given for lack of access and a 30% was given for wetlands on the property.

Matt stated that the firm used a 2016 sale of open land located on Hinman Settlers Rd since there was not one available within the 3 year period. The property sold for \$100,000.00 for 30.3 acres of wood land.

The Listers and firm choose not to walk the property since it was already reviewed that would be redundant.

Frank asked what that meant reviewed by the firm. Sue said that they drove by the property and looked at it. Bob stated that you can't drive by the property it was impossible there is no road. The Listers believe there is a legal ROW to the property.

Bob – said when we sold our property our house and lot they gave the new buyers a figure which reduced the old value by \$66,000.00 and didn't understand why the remaining acreage wasn't the \$66,000 value that the previous years' value decreased by. He felt the property was way over valued for wet swampy land with an access that was impossible to get to without a road to it and that would cost thousands of dollars.

Karen-Chair stated that there will be an inspection committee set up to look at the property. A report will be then sent to you and if you choose to move further to the Court that will be your cost.

Hearing Closed

Inspection Committee will need ATV's: Chair Brian Smith, Stephen Gendreau and Grant Spates.

CASE # 3 PARCEL ID #RT10502616-T1 NORMAN GABORIAULT/ S HOUGHTON PROPERTY 1153 RT 105 6:30 P.M.

Karen-Chair explained the rules of procedure to Norman who presented his case and gave him the oath. She also stated that each meeting will be only 15 minutes 8 for the appellant and 7 for the Listers.

Karen- Chair then read the Vermont State Law requirements with the COVID 19 about appeals and inspections. Inspections need written approval in advance.

Appellant – Norman Gaboriault

Norman- feels he is being charge twice the amount of fair market value for the property he purchased in April of 2020. The realtor believes they could get at most \$45,000 to \$50,000 for a price to sell the house. The assessment of \$126,500 is at two and a half times the amount that we could hope to be offered. The property was subdivided into 3 properties in 2018. Norman purchased the property for \$47,000.00. The land is wet and mucky and is an unbuildable lot as in Exhibits B & C. Exhibits D-H on page A-1 Norman provided a list of comps to compare against his show the unfairness of his property.

Brian asked if the camp was unlivable and Norman said yes it is not livable. Norman was disappointed with the attitude of the Listers when trying to collect his comparables.

Listers – Sue Best

Stephen handed out information packets. Sue stated the parcel ID number and the location of the property then gave a description of the property and reviewed the Listers card with the Board. The property was not inspected. At grievance he was denied change. The lot is discounted 10% for access and 20% for topography, Lake frontage is muddy and is discounted 75%. The camp was built in 1970 and is in at low grade, structure is very poor and depreciated 95%. Comparable properties sales# 1 1117 Route 105 sold for \$175,000. Sales # 2 1022 Route 105 sold for \$72,500. The two sales are abutting and across from the subject property.

Matt- thinks Norman purchased the property at a low price due to the property being an estate sale. The appellant choose to include a realtors opinion, a realtors opinion is NOT an independent appraisal. The firm uses a sliding scale to assess the land acreage, the larger the property the less per acre cost. Norman mentioned that the camp was unlivable and that it was an unbuildable lot, the camp is already there so the footprint is there the appellant has the right to improve the building and he could also build upwards so it is not unbuildable. The Board of Listers has 3 business days to get information out to the public once they receive a request for information letter in writing.

Karen-Chair stated that there will be an inspection committee set up to look at the property. A report will be then sent to you.

Hearing Closed

Inspection Committee: Chair Loren Shaw, Sharron Greenwood, Karen Jenne

CASE # 4 PARCEL ID WBCHL005D2.T JACQUES, JEAN-CLAUDE & FRANCINE WHITE BIRCH LANE 7:00 P.M.

Karen-Chair explained the rules of procedure to Francine Dupont who presented her case and gave her the oath over the phone. She also stated that each meeting will be only 15 minutes 8 for the appellant and 7 for the Listers.

Karen- Chair then read the Vermont State Law requirements with the COVID 19 about appeals and inspections. Inspections need written approval in advance.

Appellant – Francine Dupont & Jacques Dupont Phone Hearing

Brother Jacques Dupont on a 3 way phone call hearing but was not issued the oath.

Francine requests all mailing go to her home in North Carolina with the COVID19 the mailing is extremely slow and took 2 1/2 weeks to receive a letter in Stanstead. Francine provided 2 comps one on Lake Salem 4.7 acres that sold for \$47,000.00 and one in Derby that has a fair drilled well and a leach field on 1 ½ acres that sold for \$19,000.00 compare to these two comps she feels her assessment is way of the charts. Their camp is not really a camp it's a shed it has no electricity, no insulation, no windows, no water and no septic. In the spring the land is flooded and winter it is not used since it is no winterized and has no water & sewer. The Dupont family does however put a camper on the lot in the summer months. The access to the Lake is leased from year to year through the state but the state could take that away if they so choose. Dupont family does not own the access to the lake.

Listers – Sue Best

Stephen handed out information packets. Sue stated the parcel ID number and the location of the property then gave a description of the property and reviewed the Listers card with the Board. The property was not inspected but they did visit the property lot. At grievance he was denied change. The property consists of 1.54 ac lot and a small unfinished camp used for storage. The lot is discounted 30% for no water or septic. Neighborhood rate is LMA. The camp was built in 2016 and has no interior finish. There is minimal electric and no plumbing or heating.

Town comp sales provided:

Comp Sale # 1 295 Whispering Pines Rd 2018 \$170,000.00 & Comp Sale # 2 129 Lake Circle 2019 \$130,000.00

Listers feel the property is fairly assessed at \$130,000.00

Matt – Stated that in the deed it is written that they have a lease access to the Lake

Jacques - asked if he provided a percolation test for the land to prove it is not suitable for a septic if that would change the valuation of the property and how he could move forward with that.

Karen–Chair – You could hire an engineer or check with zoning to help you out but it is too late for any new evidence during this process but the next process is an option. A certified letter will be sent to you for the Board to inspect the board and you can proceed from there to the next step.

Jacques – Stated that he would like to proceed to the next step and prove the property is not worth the assessed value.

Karen-Chair stated that there will be an inspection committee set up to look at the property. A report will be then sent to you.

Hearing Closed

Inspection Committee: Chair Doug Spates, Karen Chitambar and Sharron Greenwood

CASE # 5 PARCEL ID# TRD54090N5.T1 BLAINE TULLER 2373 BUSHEY HILL RD 7:30 P.M.

Karen-Chair explained the rules of procedure to Debbie Tuller who presented the case for her son and gave her the oath. She also stated that each meeting will be only 15 minutes 8 for the Listers and 7 for the Appellant.

Karen- Chair then read the Vermont State Law requirements with the COVID 19 about appeals and inspections.

Inspections need written approval in advance.

Listers – Sue Best

Stephen handed out information packets. Sue stated the parcel ID number and the location of the property then gave a description of the property and reviewed the Listers card with the Board. The property was not inspected. At the grievance the Listers reduced the value from \$16,000.00 to \$14,000.00. The mobile home is considered in fair condition. It has 2 bathrooms, 2 bedrooms and heated with forced hot air. By looking at this the Listers proposed a new change in value reducing the \$14,000 value to \$9,900.00 based on the sales.

Karen asked if Debbie was satisfied with that change of if she feels the mobile home is still valued to high.

Appellant – Blaine Tuller – Debbie

Debbie was not satisfied and feels it should be lower. Blaine bought the mobile home in May of 2016 for \$10,000.00 it is a 1991 mobile home. Trailers depreciate in value not increase in value. The Listers reduced the value twice and it is still more than it was assessed for in 2019. The mobile home does not have a working heater Deb has an underground vent from their home to Blaine’s home, runs off Debs wood boiler. Blaine also has his Septic run to Debs septic as well.

Debbie brought some pictures of the inside of the mobile home to show the water damage from the roof. The photos were passed around.

After looking at the photos the board decided an inspection was not necessary they will write up a report and Debbie will get a copy of the report.

Hearing Closed at 8:00 P.M

Recessed till next Wednesday September 9th at 5:15 P.M.