

**TOWN OF DERBY  
BOARD OF CIVIL AUTHORITY  
TAX APPEAL HEARING MINUTES  
September 16, 2020**

**MEMBERS PRESENT:** Brian Smith, Doug Spates, Sharron Greenwood, Frank Davis, Al Loukes, Shirley Fournier, Beula Jean Shattuck, Karen Chitambar, Stephen Gendreau & Karen Jenne-Chair, Town Clerk-Faye Morin.

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

**MEETING CALLED TO ORDER & OATHS:**

Karen-Chair gave the oaths to all present in previous hearings

**DISCUSSION OF OTHER BUSINESS:**

Karen- Chair asked what everyone's thoughts were about getting the Board together to hear from the inspection committees on the 22 cases. They need to be reviewed and only have 30 days to do them, if it takes 2-3 days to do all 22 cases would the board be able to do them. Brian suggested doing all the cases to in one night. Appellants are welcomed to listen in on these meetings. The Board decided to leave it up to Faye and Karen to decide once all the reports are completed. Faye will get back with a date and time for the meetings.

**CASE # 1 PARCEL ID # TRD03011D5.TT JUDD RENTAL 2, LLC 513 BEEBE RD 5:20 P.M.**

Karen-Chair explained the rules of procedure to Ernest Judd and his daughter Monica Judd Rowell and gave them the oaths. She also reminded them that each meeting will be only 15 minutes, 7 for the Listers and 8 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 inspected by the reappraisal firm, Ernest Judd's value changed from \$12,800.00 in 2019 to \$15,700.00 for the reappraisal. At the grievance appeal process he was denied. The property consists of a 1973 Mobile home, has 3 bedrooms and 1 full bath. The mobile home is un-landed and is located on the Beebe Rd. Listers comparable sales are listed, all comps are mobile homes listed in the Derby Mobile Home Park and in Shattuck Hill Rd Park.

Matt- NEMC is proposing that the Board reduce the value of the mobile home to \$11,400.00 all the sales provided were located in the parks, this mobile home is not in the park. Depreciation was reduced from average to fair average reducing the value from \$15,700.00 to \$11,400.00.

Monica read off some of the comparables they provided.

Brian asked Ernest if he was okay with the value being reduced to \$11,400.00.

**Appellant – Ernest Judd & Monica Judd Rowell**

Ernest said yes he was good with the price of \$11,400.00 Ernest said that he purchased a 1969 mobile home at tax sale and it was reduced for the reappraisal from \$11,800.00 to \$10,200.00 in 2020 that one has a 6 x 9 sunroom added and this one doesn't have one.

Karen (Chair) made a motion to approve \$11,400.00 as proposed by the Listers. Doug moved to reduce the value to \$11,400.00 as the Listers suggested seconded by Beula, all in favor motion carried.

Hearing Closed - No inspection committee needed. Doug Spates- will write up the result.

**CASE # 2 PARCEL ID # LAKPK020B1.T JOSEPH PAGE 212 WINDSWEPT DRIVE 5:55 P.M.**

Karen-Chair explained the rules of procedure to Joseph Page who will present 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. Then the Board introduced themselves to Joseph.

**Appellant – Joseph Page**

Joseph handed out packets. This property is one of the most unique properties in Derby. Joseph couldn't find any comparable sales that matched his in Derby. The only way he would be able to get comps is if he went to other Towns. The realtor provided a statement saying that the property was on the market for 371 days. The posted listed sales price was \$1,600,000.00 in 2018 the property listing was reduced to \$1,400,000.00. An offer of \$850,000.00 was refused in 2018. In April of 2019 Joseph made an offer of \$1,000,000.00 then an agreed price was accepted at \$1,065,000.00, Joseph feels the value should be assessed at \$1,065,000.00. The market reflects the amount paid in 2019 when he purchased it.

Joseph then pointed out inaccurate information on the Listers cards and mentioned that the buildings have not been maintained for several years while Mr. Lyster owned them, he was not a long term resident.

Karen – Chair asked if he was appealing the land value as well. Joseph was only appealing the value of the buildings. Karen-Chair asked Matt how the land was valued if one card or on every card. Matt-NEMC said the land is only assessed on one card and that all the buildings are contiguous so the land will only be on the first card.

Matt then asked Joseph if there were multiple deeds for the buildings or if they were all on one. Joseph said John Monette, my attorney, combined all properties in one deed you can verify it with him.

Joseph stated that he just found out that the property was once owned by nuns and called St. Hilliare, it had several little cabins on it and he had no idea it was holy ground.

Frank Davis – You bought the property in 2019 do you use the property? Joseph said yes we winterized it this past fall after we purchased it and we are using it year round for our residence.

### **Listers – Sue Best**

Stephen handed out information packets. Sue stated the parcel ID number and the location of the property. The property was not inspected by the reappraisal firm. 2019 value was \$1,155,800.00 and after the firm reappraised the value went to \$1,139,000.00. At grievance hearing he was denied. The property consists of 3 buildings, a greenhouse, an apartment, 2 garages and a boat house. The land is 1.4 acres on Lake Mempremagog, land is in at Good grade. Sue then gave a description of all the buildings on all 4 cards. The property was purchased by Mr. Page in 2019 for \$1,065,000.00 this sales price falls within accepted parameters of our 10% sales analysis and to set the price at the purchased price is an improper procedure for any Lister.

Matt -The sales price dropped from the previous owner's sale in 2010 at \$1,495,000.00. It's not the Listers intent to chase sales.

Brian Smith – This property is one of the nicest properties on the Lake in Derby why didn't you inspect the property?

Matt said they were unable to inspect the property. The previous owner passed away and NEMC wasn't able to reach the Estate to get access to the inside of the buildings.

Frank – The property has its own Cove, it is very unique, as Mr. Lawson's has its own peninsula.

Karen- Chair asked Joseph if there was only one septic or one for every building. Joseph said there are 3 septic units but only one drilled well that all the buildings share. Joseph also states that one of the fireplaces does not work and the camp was moved and placed on another foundation, he also had to replace the hot water boiler.

Al – In 2010 the property sold for \$1,500,000.00 and was appraised at that time for \$1,155,000.00 the assessment never went up throughout the years. Matt said we do not inspect houses without a permit or a request from the property owner on a non appraisal year, unless someone grieves their assessment. Matt then explained the Lister cards and the past years values and why this year they had 3 assessments a PL – Preliminary values that's before informal hearings, an Abstract – which is values given after informal hearings and a GL – which are grievance changes and grand list final values.

Joseph was questioning the previous sale before he purchased it and if it was purchased with another one of Mulkin's properties like the car dealership? They were not aware if it was or not.

Al Loukes – That's a good sale price for the property being \$500,000.00 lower than the previous sale. Joseph agreed and said under the circumstances today he feels very lucky.

Karen- Chair – Joseph if you want the Board to do an inspection of the property you will have to request one in writing.

Inspection Committee: Brian Smith (Chair), Stephen Gendreau and Frank Davis      Hearing Closed

### **CASE # 3    PARCEL ID # FWDLN007D6.T      RICHARD & CONSTANCE ISABELLE      6:30 p.m.**

Karen-Chair explained the rules of procedure to Richard & Constance Isabelle who will present their case and gave them their oaths. 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. The Board introduced themselves to the appellants.

### **Appellants – Richard & Constance Isabelle**

Faye handed out the evidence provided by Richard. Richard used 3 of his neighbor's properties as comparables. He looked at the depreciation of the houses, grade and total sq ft costs. Richard states that he has 30 years of appraising experience so he knows what to look for when appraising values. The 3 properties were totally renovated; new roofs, floors, windows and heating systems. His house is 33 years old, has original roof, floors and cabinets the depreciation factor is not inline. His house is in at a grade of 1.1 and some of the neighbors are in at a 1.0 so we are looking at \$106.00 per sq ft vs \$60.00 to \$70.00 per sq ft. He is being assessed for 1 ½ story garage they are assessed for 1 story garages. The Listers card is off on the basement sq ft. If you look at the assessed values, my neighbor's property is \$1429.63 per acre with open fields, 3 points of access, demanding views. My property has poor land quality, large ravine and drainage problems on my 14 acre there are cedar wetlands, the road frontage on Foxwood provides little access to most of the lot, compared to 3 points of access – maps provided.

Matt – Are any of these comparables sales. Husted property just sold but he didn't provide the information of the sale.

Karen – Chair – So Richard you are grieving the land as well as the house, Richard answered yes.

### **Listers – Sue Best**

Stephen handed out information packets. Sue stated the parcel ID number and the location of the property. The property was not inspected by the reappraisal firm. 2019 value was \$325,700.00 and after the firm reappraised the value went to \$340,700.00. At grievance hearing the request was denied. The property consists of a cape-style home with a C+ grade built in 1987 and sits on a 28.9 acre lot, has an in ground swimming pool, detached shed and an unfinished 1 ½ garage. 3 sales provided – like properties with similar neighborhoods, sq ft approx same as the appellant house's sq ft.

Matt - The land was given 10% depreciation for wetlands, shape, ravine and rocky. Your 1 ½ story garage was assessed as being unfinished. Listers feel the 3 comparable sales they submitted are strong and back up their point.

Frank – On any of your comps was there any in-ground swimming pools, Richard said yes on the Percy property, the Listers said none of their comps had a pool.

Richard – I asked the Listers for information on how they came up with their values; that he didn't agree with their methodology. Matt- Listers can provide you with a land schedule.

Karen Chair – Land schedule that's developed over a period of time based on all the valid sales in the town, neighborhood codes entered into that data goes into the system and a land schedule is produced these are done every year. The Listers can provide you all the information with a letter of request.

Richard – The common sense rule is if I were to sell you my 25 acres would I sell at a different price if there was a higher value of land verses wet land and a ravine? Common sense answer is yes. It makes no sense to me why my land is more than my neighbors.

Hearing Closed

Inspection Committee: Chair-Karen Chitambar, Beula Jean Shattuck, Shirley Fournier and Karen Jenne

### **CASE # 4 PARCEL ID # TRD06040A2.T THOMAS & CLAIRE ROBERTS 1900 NORTH DERBY RD 7:00 p.m.**

Karen-Chair explained the rules of procedure to Thomas & Claire Roberts who will present their case and gave them their oaths. 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. The Board introduced themselves to the appellants.

### **Appellant – Thomas & Claire Roberts**

Tom presented the board with a Letter requesting to withdraw from the appeal for his parcel on 1900 North Derby Road.

Karen – Chair read the letter Tom presented the Board and moved to make a motion to withdraw the appeal on 1900 North Derby Road. Frank made the motion and Doug seconded all in favor so moved.

Hearing Closed

**CASE # 5 PARCEL ID # TRD03094A4.T THOMAS & CLAIRE ROBERTS 3094 BEEBE RD 7:15 p.m.**

Tom was told that the increase in value was from the work that was done to the barn. He feels that this amount is excessive, it is required maintenance. When he purchased the property the back half of the barn was repaired. The barn was built on the ground. The floors have never been repaired we can't use the barn as a garage it is just used for storage; mower, boat etc.

Shannon Quinn's – building's just sitting in front of us & has no value on it. It makes him mad to see a building with no value on it and his with a large value on it.

Tom's comps - Duncan property on 305 Main St. barn value is in at \$3,600.00.

Cecil Provost & Gary Weston on Route 5 has a 100 x 50 ft barn value is in at \$8,600.00 their barn is twice the length as his it was rebuilt in 2012 – 2014 it seems excessive to have my value up by \$25,000.00.

No questions from the Board or Listers.

**Listers – Sue Best**

Stephen handed out information packets. Sue stated the parcel ID number and the location of the property. The property was not inspected by the reappraisal firm. 2019 value was \$110,300.00 and after the firm reappraised the value went to \$135,500.00. At grievance hearing the request was denied. The property consists of an old style house constructed in 1914 with a series of old sheds and barns attached. The property is given a 5% adjustment made to the land because of the Canadian Border. Three comps were provided.

Matt – explained to the Board the amount of each shed and barn that was attached to the house totals \$20,200.00 Some of the comps that Tom provided were barns built in the 1700s opposed to his built in 1914 added depreciation and adjustments to condition with older barns. Sliding scale to sq ft cost as mentioned before the bigger the barn the less the sq ft cost. Listers took into consideration "What would the entire property sell for?"

Doug – There was a 5% differential because it is on the Canadian Border. Brian asked what is the depreciation on the other houses on Canusa Ave, the Listers didn't have that information available.

Tom – The age of my barn 1914 was based on a newspaper that was found under the floor. No one really knows the age of the building. Tom realizes the barn's size and thinks it should be valued around \$8,000.00

Meeting Recessed until October 7<sup>th</sup> at 5:15 p.m.

Inspection Committee: Al Loukes, Sharron Greenwood and Frank Davis (Chair)