TOWN OF CASTLETON

BOARD OF CIVIL ATORITY MEETING-HEARINGS

AUGUST 11, 2016

MEMBERS PRESENT: Robert Grace, co-chair, Nedra Boutwell, clerk, Jim Leamy, Frank Giannini, Gerard Ashton, Bill Potter, Joe Bruno, Lilian Sheren, Nancy Mark, Pat Albin-Diercksen, Dean Sequin.

Also in attendance: Lisa Garcia, Assessor

Co-Chair Bob Grace called the meeting to order at 6:00pm, the Board of Civil Authority took their oath, Lisa Garcia, Assessor, took her oath and the first appellants, Susan & William Gilbert took their oath. Introductions were made and then the first hearing was started.

**Susan Gilbert #34-50-00021A Cedar Mountain Road**

Lisa described the property as a .05 parcel of land classified as miscellaneous land. It consists of lots 21A and 22A which are small lakefront lots, non-buildable that would have value only as frontage access lots for lots in this neighborhood which do not have direct frontage. These lots were conveyed to William and Susan with other lots; 24A, 25A, 26A, 27A, 28A, 29A, 30A, and 31A, (Deed attached) then in 2014 conveyed to Susan’s name only. Hence the parcel 34-50-12 with the Gilberts house became a separately deeded parcel from the lakefront lots. Parcel 345000023-A was created for lots 24A-31A with the subject parcel created as a separate parcel as these lots are not contiguous with the other lakefront lots. There were no sales comparables from the assessor as there has been no compelling evidence produced by the appellant that the subject is not assessed at fair market value. The contract assessor and clerk attended the grievance hearing and made a field visit subsequent to the hearing. The assessor also consulted maps for this property and parcel 345000023-A also owned by Susan Gilbert and also grieved in 2016. Based on exterior inspection of the subject property and review of evidence presented by the appellant, the assessor did not change the value assessed. Appellant did not appeal 34-50-23A with the BCA. Assessed value $31,800.

William reminded the board that they have just taken an oath, in the court document he provided to us it states the BCA needs to determine the value by Fair Market value and its definition. These lots are less than 300 square feet, or .010 of an acre, they are not even big enough to park a car, practically worthless. We thought the listers were going to correct the lot size however that did not get done. Comparables used are 40-50-46, 01-01-21 for land values, there are no sales comps. Is there anyone willing to pay $30,000 for a 10-foot piece on lake Bomoseen? Asking that this be reduced to a more realistic value. This is very steep. These parcels are not associated with any other lot.

BCA asked about the right of way across the road, William replied that there is no connection at all. Lisa questioned this as it is mentioned in the deed where the lots were deeded originally.

BCA chose three members, Nancy, Bob and Jim, to inspect the property on August 12th 2016 at 10:00am.

**Donald & Linda Wood #25-20-00031 218 Sand Hill Road**

As Donald is present and the next appellant is not we asked if we could take Donald next. Everyone was in agreement. Donald took his oath.

Lisa described the parcel as containing 4.21 acres of land classified as residential. This is a ranch style building with a full basement and attached garage, 1822 square feet of living area built in 1997. The exterior is vinyl siding with an asphalt shingle roof. The interior has a first floor with 5 rooms, 2 bedrooms and one ¾ bath. The property is graded as C+, Average +, and depreciation is based on average condition and a 5% depreciation assigned for the 2 bedrooms and small kitchen. The assessor reviewed the owners’ grievance and completed a site visit and interior inspection of the home. The owner based his grievance on the price he paid of $217,500 in August of 2015 and an appraisal done at that time for a value of $221,000. We made adjustments to depreciation from 13% to 16% and added functional depreciation as stated above. Assessed value $247,000, with building value $189,100 and land value $57,900.

Donald stated this is a two-bedroom home, the adjacent homes he is using as comps have three bedrooms. Comps are 218 Sand Hill, 230 Sand Hill, 264 Sand Hill, 318 Sand Hill and 174 Sand Hill. Donald also provided us with an appraisal from RA Smith Appraisal Services LLC dated 06/24/2015 for $221,000.00. To be comparable or similar to properties in the area the value of the property would remain unchanged however the value of the building should drop to around 169,000. This would bring the square foot price more in line with the comparables.

Lisa gave a sales comparable of 174 Sand Hill as the appellant used this in his grievance with them. It has sold recently, 07/2016, for 155,000. This home was built in 1964 on 1.67 acres with 1581 sq ft at a grade C- and was assessed at $135,200. It is inferior in quality, condition and year built at well as sq footage to the subject property. Comps also used are, 03-01-13 and 08-01-14.5. Based on an interior and exterior inspection of the property, review of the evidence presented by the appellant and an analysis of the subject versus the three comparables the assessor finds the subject is assessed within 5% of Fair Market Value.

BCA chose three members, Gerald, Dean and Bob, to inspect the property on August 13th 2016 at 10:00am.

**Allan R Keyes #36-50-00015 309 Mason Point Road**

No one was present to represent Allan.

Lisa described the property as containing 1.05 acres of land classified as vacation. This is a camp style building on piers built in 1949. The exterior is wood siding with rubber membrane roof. The property grade is C+, Average +, and depreciation is 35% based on a rating of good condition. The assessor reviewed the property owner’s grievance. The owner stated issues with the value being too high in his opinion and compared his value to neighbors based on the subjects holding tank for septic versus neighbors with conventional septic capacity. The assessor made a field inspection and also inquired of the Health Inspector the status of the septic permitting. The assessor was provided information that the subject holding tank is a temporarily permitted situation and that there have been evaluations that concluded that the site could be developed with a conventional septic system. As a result, the assessor upheld the value of the 2015 reappraisal as fair market value. No comps were given as the appellant did not provide any compelling evidence. An exterior inspection was done however an interior was not. Assessed value $492,800.00, with building value $56,900, yard items $100 and land value $435,800.

Nedra read the letter submitted for the appeal. The grounds upon which I am appealing are that the property is assessed above fair market value and that the property is assessed above comparable properties in the town. There was discussion in regards to septic versus holding tank, lake frontage, land values. There is no evidence from the appellant.

BCA chose three people, Gerry, Lilian and Nancy, to inspect the property. As there is no one present to represent the appellant, Nedra will call Mr. Keyes tomorrow to set up a site visit, tentatively set as August 18th, 2016 at 5:00pm if this is OK with Mr. Keyes.

**Bramer Lake Bomoseen Irr. Trust #39-51-00009 265 Hart Towers**

This appellant withdrew their appeal on August 8, 2016.

**Federation Fund for Conservation and Training, Inc. #06-01-00057 Belgo Road**

Roy Marble took his oath.

Lisa described the parcel as 75.83 acres of land classified as miscellaneous. This is vacant land that was purchased by the Vermont Federation Fund for Conservation and Training, which is a sportsman’s club, for the purpose of giving citizens access to Blueberry Hill WMA, which is owned by the Fish and Wildlife Dept. At the lister grievance Mr. Marble represented the owner as he is the president of the Fed Fund. They feel the value is too high as a result of the 2015 reappraisal. The assessor decision was to reduce the value of the first 2 acres by adding a 10% diminution in value for the easement for the parking lot for public access for the remaining land. An according adjustment was also made to the current use allocation for the subject property. There are no comparables given. Assessed value $110,200.

Roy stated he did not bring any comparables, he presented us with a map showing the 5 acres not currently enrolled in current use, the parking area and parking lot expansion planned for the future. This is a public access for hunters, ATV’s, etc. to Blueberry Hill. This is a 501 C-3 Non-Profit Corporation which exists to support the mission of the VT Federation of Sportsmen’s Clubs, Inc. The organization is staffed by unpaid volunteers and funding is entirely generated by volunteer fund raising events and our modest investment portfolio which was established by private gifts. There is a small area that potentially could support a septic system. We are requesting the value be restored to the valuation from 2014 of $76,400. There has been no change in land uses, no site improvements and no market value improvement for a lot that does not meet the minimum soil standards to support onsite septic system.

The BCA chose three members, Gerry, Joe and Bill, to inspect the property on August 13th, 2016 at 8:00am.

**Edward C O’Neill #39-51-00008 283 Hart Towers Drive**

Edward O’Neill is present and no one else is so it was agreed we could take his appeal next, Ed took his oath.

Lisa described the parcel as .4 acres of land classified as residential. There is a single wide manufactured home on piers built in 1969. The exterior is aluminum with a metal roof, property is graded as D+, Fair +, and the depreciation is 80% based on a rating of fair-ave and a higher depreciation schedule for mobile homes which have a shorter life expectancy. The building is assessed for $5,400, with the bulk of the value of the property being in the land value. Assessor reviewed the owners’ grievance and completed an exterior site inspection. A reduction was made to the lake rights assessment, lowering the value from $60,000 to $20,000, consistent with other properties in the same area. Assessed value $121,400, building value $5,400 and land value $116,000.

Ed handed out a packet to include an appraisal and lister cards for his property and his comps. He also stated that the home is not on piers is on a block foundation that has a big bow in it. The appraisal is by Renee Dumas in 06/2016 for $88,0000 including the B Beach assessment. The land value is my concern, comp is 39-51-31, 36 Neshobe Canal Dr, land value is 69,300. There is a utility right of way for Comcast and Green Mt Power. Ed also stated on comp 39-50-48, he did not believe that was bought as a tear down.

Lisa stated she is using 2 of the same comps as the appraisal, 39-50-48 & 39-51-31. The second parcel is inferior as it is farther down from the lake and it is also not accessed with B Beach rights.

The BCA chose three people, Jim, Dean and Bill, to inspect the property on August 13th 2016 at 11:00am.

**Ean Renfrow #08-01-00029 356 River Street**

Ean and Clarena Renfrew took their oaths.

Lisa described the parcel as a 1.31 acre of land classified as residential. There is a ranch style building on piers, with a partial basement, built in 1992. The exterior is vinyl siding with an asphalt roof. The interior has a first floor with 5 rooms, 3 bedrooms and one ¾ bath. The property also includes a detached garage and is a Grade C-, Average. Depreciation is 24% based on fair to average condition and a 5% functional depreciation assigned for wet basement. Original grievance stated issues with the roof leaking, ceiling stains from this, water in the basement and septic leach field is on Kevin Carters property. The owner’s opinion of value is based upon a BPO from Lauren Hughes. Assessor made adjustments to the portion of the house with a full basement, increased depreciation from 20% to 24% and increased functional depreciation from 1% to 5%.

Clarena presented us with the appraisal done by The Hughes Group 06/2016 for $139,900. The house needs cosmetic work, painting, new rugs, damage on porch, screens off the porches. There are posted signs and a satellite dish with keep out signs posted by the neighbor. This is making it harder to sell, has been listed recently at $139,900. Comps listed in the appraisal are 825 Belgo Rd, 48 Coon Hill Rd and two from out of town.

Lisa used comps of 43-50-16A and 25-20-50 in addition to the two offered by the appellants. The interior was not inspected by the assessor however an exterior was done. Assessor feels the subject parcel is assessed at fair market value after review of the evidence, analysis of the subject versus the sales comps and the exterior inspection. Assessed value $147,800, with building value $90,500, yard items $15,900 and land $41,400.

BCA chose three members, Bob, Frank and Gerry, to inspect the property on August 16th 2016 at 2:00pm.

**Anne Wood c/o John & Lorena Schramm #38-50-00006 240 Booth Road**

John Schramm took his oath.

Lisa described the property as .30 acres of land with 125’ of lake frontage classified as residential. There is a camp style building with 936 sq. ft. of living area built in 1965. The exterior is T-111 siding with an asphalt shingle roof. The interior has a first floor with 5 rooms, 2 bedrooms and one ¾ bath. The property is Grade C-, Average, and depreciation is 40% based on average condition. The current owner John Schramm paid $150,000 for the parcel in May of 2016. The owner’s main argument at his first grievance was that the sale price is equal to fair market value and that the ton was obligated to list accordingly. He cited Canfield v. City of Rutland as precedent for this. Lisa cites VT Statues title 32, s 3481 which states that in determining fair market value - sale price is one element to consider, but it’s not solely determinative. Canfield v. City of Rutland is not applicable due to the specifics of that case which are not comparable to that of the subject property or sale transaction. An adjustment was made to the quality of the subject property from Average+ to Average at grievance but otherwise upheld the assessment from the 2015 reappraisal. Assessed at $335,500, with building value $52,900 and land value $282,600.

John stated when you go anywhere and buy something that is what you pay tax on. Mrs. Wood was not obligated to sell to me. They asked me if I wanted another property on the lake so we looked at it. It has issues, the basement is pushed in on one side, there is about three inches of moss on the roof and a big tree has fallen on it and there is a hole in the roof. It drops straight off to the water. Now you are going to have to use this sale as a future comp. John read from his handout, sale price vs tax assessments, and gave a handout of Canfield v. City of Rutland. No comps were given.

Lisa gave comps of 38-50-15, 31-50-53 and 39-50-02. This property did not have an interior inspection.

The BCA chose three members, Bob, Frank and Nancy, to inspect the property on August 24th 2016 at 4:30pm.

The deliberation meeting for this meeting will be Thursday, September 8th 2016 at 6:00pm

Dean made a motion to continue the meeting on September 8th for inspection reports and deliberation. Pat seconded. Meeting dismissed at 8:17pm.

Respectfully submitted, Approved:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Nedra Boutwell

Town Clerk \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_