

TOWN OF CASTLETON  
BOARD OF CIVIL AUTHORITY MEETING-HEARINGS  
AUGUST 7, 2017

MEMBERS PRESENT: Debbie Rosmus, Nedra Boutwell, Clerk, Jim Leamy, Gerard Ashton, Joe Bruno, Lilian Sheren, Pat Albin-Diercksen, Scott Lobdell, Zach Holzworth, Richard Combs, Bob Grace

Also in attendance: Lisa Garcia, Assessor and Jacob Dorman, Assessor Clerk

Debbie Rosmus called the meeting to order at 6:00pm. First order is to elect a Chair. Joe B. nominated Debbie R. to be the Chair of the BCA, Jim L. seconded the motion. Debbie said she would accept the nomination. All in favor, Motion passed. Debbie then asked if everyone had a chance to review the minutes of the January 23, 2017 meeting, everyone had. Scott L made a motion to accept the minutes of the January 23, 2017 meeting as written, Pat D, seconded. All in favor, Motion passed.

The Board of Civil Authority took their oath, Lisa Garcia, Assessor, and Jacob Dorman, Clerk, took their oaths and the lawyer representing the first appellant, Gary Kupferer, took his oath.

**ROCO LLC    #44-50-00049    15 Route 4A West**

Lisa described the property as a 1.0 acre parcel of land classified mainly as commercial with a comm/resd building built about 1887. Building has primarily vinyl exterior and 3830 square feet with four units; two commercial and two residential. Eight rooms total, two baths, one half bath and three bedrooms. 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 property was valued at \$202,700 in 2016 and was adjusted to \$287,000 in 2017 due to a removal of 50% unfinished depreciation upon completion of a building permit. The contract assessor and clerk attended the grievance hearing and it was determined that the two commercial units were not accounted for on the lister card. As a result of this review, the assessor upheld the value of the 2017 assessment. Based on exterior inspection of the subject property and review of evidence presented by the appellant, it is Lisa's opinion that the subject is not assessed correctly regarding inventory and the four rental units. Evidence upon which to base an opinion of FMV should not include the income approach as this clearly is an income producing property. The interior was not inspected for this appeal and it is recommended that this be done to verify the condition of the subject as well as the specifics of the commercial units. Given that the commercial units appear to have incorrectly been omitted from the current assessment, the BCA should perhaps consider if the value for the subject should be increased to account for these additional improvements. Lisa provided the Board with a lister card for the property and also for 44-50-47. The assessor did not change the value assessed, \$287,000. \$168,600 for the building, \$8,400 for yard items and \$110,000 for the land value.

Gary explained he did not agree with Lisa's assessment, the property is not in line with fair market value. Next door is assessed at \$117,800.00 and is 0.3 acres. The property did have a fire and has been restored, that is what the building permit was for. The property does consist of two apartments and two commercial units. It was purchased in 2004 for \$210,000.00, we feel it is valued at \$195,000.00. It is the Board's job to find the fair market value, fair market value can be influenced by the income approach. This property has one commercial unit that is not rented, it is a small unit. The other commercial unit is rented now for \$1,050.00 a month, however, July and August were free for the

tenant. One residential unit is \$700.00 a month and the other is \$1,500.00 a month. Gary gave a lister card for parcel 44-50-47 as a comparable, no other evidence to submit for the BCA.

BCA chose three members, Lilian, Scott and Jim, to inspect the property on August 10<sup>th</sup> 2017 at 9:00am. Gary verified with Mr. Rosen that that time was okay for the inspection.

**Marsha Hemm Rev. Trust #38-50-00018 133 North Winnick Road**

No one was present to represent the Hemm property.

Lisa described the parcel as containing 0.51 acres of land classified as residential. This is an Old Style building built about 1919. The exterior is primarily clapboard and 773 square feet, with one unit, one half bath and two bedrooms, four rooms total. The owner has issues with the frontage and value being too high, also questions the tax maps and frontage of the parcel, however did not present any evidence as to the correct acreage of frontage. Pending evidence the assessor is assuming that the acreage/frontage is correct as assessed. Assessor did make a field inspection and believes the subject to be a desirable lakefront property that is fairly assessed. Comparables given are 33-50-49, 39-50-19, 33-50-49.1, 23-20-04, 38-50-15 and 31-50-43. Based on an exterior inspection and review of evidence presented by the appellant, the assessor believes the parcel to be assessed at FMV. No inspection of the interior was done. The lister appeal was denied with a value of \$373,400, \$76,900 for the building, \$8,100 for yard items and \$288,400 for the land value.

As no one was present to represent the Hemm property discussion followed with the BCA members, the letter sent in was discussed. Comparable used is Gammons, camp is 100 years old, no town services, not accessible or usable in winter, on a rite of way ½ mile from Drake Road. Frontage is not contiguous, 100ft of Gammons property are in between, and exclusive use of shore line on the part south of our waterfront belongs to the Melnychuck property on Drake Road.

BCA chose three members, Jim, Pat and Scott, to inspect the property on August 10<sup>th</sup> 2017 at 10:00am. Nedra will check with the Hemm's to make sure the date and time of inspection is okay.

**Howard Smith #35-51-00032.1 2996 Route 30 North**

Howard took his oath.

Lisa described the property as containing 0.22 acres of land classified as residential with a conventional post and beam building built about 2015. Having primarily clapboard siding and 1280 square feet, four bedrooms and two baths. This property was purchased 06/09/2014 for \$49,500 and also a lake access portion (35-51-30) on 06/09/2014 for \$500. After the 2015 reassessment, parcel 35-51-32.1 was combined with the lake access portion, parcel 35-51-30, and were assessed as one parcel due to the same ownership and contiguous nature of the properties. Last year the BCA reduced the land value from 146,900 to 110,900. On 03/27/2017 Howard sold the lake access parcel, 35-51-330, to Mikala Smith for \$500. The parcels were separated for the final 2017 GL with the land portion for the subject parcel assessed at 107,800 and the lake front parcel is assessed at \$3,800. Comparables used for sales and equity are 37-50-06, 37-50-02.2 and 37-50-04. Based on an exterior inspection of the property and review of the evidence presented last year to the BCA and listers grievance and resulting decreases in value granted at those hearings, my opinion is that the subject is assessed at FMV. Assessed value \$427,800.00, with building value \$319,600, yard items \$400 and land value \$107,800.

Howard stated he has no dispute with the value of the house, his issue is with the value of the property. He is still disputing the value of the land. Comparables are 35-51-02, Roberts, with a land value of \$34,100 for .741 acres, 37-50-02.1, Gilbert, with a land value of \$51,500 for 1.502 acres, and 35-51-02.2, Mealey, with a land value of \$32,600 for .13 acres. Route 30 is a dangerous road to cross to get to the lake. Lisa questioned whether the comparables Howard is using are under assessed.

BCA chose three people, Gerry, Richard and Zach, to inspect the property on August 13<sup>th</sup> 2017 at 9:00am.

**Benjamin & Amanda Stockwell #09-01-00025.3 825 Sand Hill Road**

Mary Lee Harris is representing the Stockwells and took her oath.

Lisa described the property as containing 2.08 acres of mostly level land mainly classified as residential 1 with a modular building built about 2016. Having primarily vinyl exterior and 2240 square feet, five rooms, three bedrooms, two baths and one half bath with a grade of C (Average). At listers grievance the assessed was presented with a Windy Hollow Homes Standard Purchase and Sales Agreement with a total contract price of \$166,000. Home at \$126,000, excavation at \$10,000, foundation at \$20,000 and plumbing and heating at \$10,000. As a result of this review, the assessor reduced the value of the subject property from \$243,300 to \$223,800 as FMV due to the cost of the construction. Cost of construction is of relevance for new construction but one must add the value of the land for this approach to value. The reduction was made on the building portion of the assessment for a total building value of \$175,100 and land value of \$48,700 for the 2.08 acres. The land value is not included in the appellants calculation of the total value and we do not have a land sale price as the lot was gifted from the appellant's family. Comparable given by the assessor is 05-03-36.7, this was a vacant land sale which was improved with a dwelling and resold after construction. Assessed value is \$223,800 after grievance, with building value \$175,100, yard items \$500 and land values of \$223,600 and \$200.

Mary Lee gave a comparable of 43-50-3.4 with 3.28 vacant land assessed at \$50,800. It had also not been taken into account that there is a farm across the road, there are smells and this brings the resale value down. Asked if the neighborhood was rural average, Mary Lee agreed that it was. Lilian recused herself as she is a neighbor.

The BCA chose three members, Gerry, Bob and Scott, to inspect the property on August 17<sup>th</sup>, 2017 at 12, Noon.

**Frank & Deborah Fazzino #39-51-00013 215 Hart Towers Road**

Frank, Deborah and Renee Dumas, Appraiser, took their oaths.

Lisa described the parcel as 0.31 acre parcel of land classified as vacation 1 with a camp style building built about 1966. The building has a vinyl exterior with 1152 square feet, three bedrooms and one bath, five rooms total, with a land grade of C (Average) in a lake fair neighborhood. The owner presented an appraisal conducted by a certified residential real estate appraiser. The owner believes that the \$140,000 value indicated by his appraiser should be the assessed value. Lisa did increase the depreciation and corrected the quality of the building. The value was adjusted from \$164,200 to \$159,100. Lisa disagrees with the appraisers comparables, one item of disagreement is that two of the comps are two bedrooms and the subject has three bedrooms and no adjustment has been made for this. Lisa states that the discrepancies for land values on Hart Towers have been corrected from last year's BCA grievances. Comparables used by Lisa are 39-51-14 and 39-51-12. Based on an exterior

inspection only and review of the evidence presented, Lisa feels the subject is assessed at FMV and equitably with other properties on Hart Towers Road. Assessed value \$159,100, with building value \$42,800 and land value \$116,300.

Renee passed out a packet that included pages from a residential appraisal summary report. The discrepancy of the two bedroom versus three, the consideration was addressed in the CLA of the property. Comp one, 227 Hart Towers, sold for \$170,000. Comp two, 203 Hart Towers, is deemed the best comparable for this property, it was assessed for \$161,700 and sold for \$140,000. Comp three, 69 East Crystal Haven, sold for \$155,500. Comp four, 141 Hart Towers, has a list price of \$159,900 and is assessed at \$187,700, this listing has a boat house and is superior to the subject property. The value should be changed due to comparable sales and houses on the market. We feel the value should be \$140,000, the difference being the land value.

Lisa stated the properties are all assessed equal on Hart Towers Road. With 203 Hart Towers, if they are to tear down the camp and build a bigger dwelling, that suggests there is more value in the land than in the camp. With 227 Hart Towers, we went through the camp and unless he renovated a lot, the camp was not above average quality construction and not in good condition, so we reduced his assessment, however he got \$170,000 for it.

The BCA chose three members, Pat, Scott and Lilian, to inspect the property on August 10<sup>th</sup>, 2017 at 11:00am.

**John & Pamela Rehlen #05-02-00034 483 Frisbie Hill Road**  
John took his oath.

Lisa described the parcel as a 1.15 acre parcel of land classified as residential 1. There is a colonial building built about 1800 having primarily wood clapboard exterior and 3008 square feet. There are 2 units consisting of eight rooms, four bedrooms and two baths. The owner stated at grievance he has issues with the value being too high in his opinion and compared his value to neighbors based on acreage, square feet, and effective age. Upon interior inspection, the assessor noted the remodeling of the kitchen as well as rooms in the upstairs unit. The owners' son has been slowly renovating the home as a hobby. A small portion of the home is still incomplete due to this renovation. The assessor assigned a 5% incomplete and a 10% functional depreciation for the in-law apartment on the second floor, which is somewhat of an informal apartment configuration. This reduced the assessment to \$253,100. Comp sales used are 42-51-53, 45-52-08 and one sale each from Poultney and Fair Haven. Based on an interior and exterior inspection of the property and review of evidence presented, Lisa feels the property is now assessed at FMV. Assessed value \$253,100, building value \$193,200, yard items \$4,400 and land value \$55,500.

John explained that he purchased an acre of property from Bob Day, there was an error in the taxes and he received the entire property, Lisa will correct this. John is using the same three comps as last time, also would like the board to view 412 Main Street, it is a three-unit apartment, same square footage, layout is very similar, building value is \$197,600, and the building value on the subject is \$193,200, I would like to use this as another comp. Comps are 05-02-24, 05-03-02, 05-03-26 and 45-50-10. John feels the house is assessed to high. Lilian will recuse herself.

The BCA chose three people, Pat, Gerry and Bob, to inspect the property on August 15<sup>th</sup> 2017 at 1:00pm.

**Nancy Holmes #39-50-00002**

**74 North Pine Cliff Road**

Nancy took her oath.

Lisa described the parcel as a 1.69 acre parcel of land classified as vacation 1 with 166 feet of lakefront. There is a camp style building on a poured concrete crawlspace foundation built about 1924. The exterior is wood siding with asphalt shingle roof. The property is grade C (Average) and depreciation is 35% based on a rating of good condition. Appellant feels the value is too high based on actual sales of lakefront properties, also believed she has only 100' not 166' of lakefront. The appellant did not present any evidence regarding the lakefront and the parcel is indicated as surveyed on the town maps. Thus the current amount assessed is presumed to be correct until proven otherwise. A site visit was done and it is found to be in a desirable lakefront location among homes of similar and many superior size, quality and condition. Comps are 33-50-49, 39-50-19, 33-50-49.1, 23-20-04, 38-50-15 and 31-50-53. The adjustment made at grievance was for the steepness of topography and the access to the property. Based on an exterior inspection and review of the evidence presented the assessor feels the subject is assessed at FMV. No interior inspection was done. Assessment is \$389,500, building \$48,200 and land \$341,300.

Nancy stated she is okay with the lake frontage footage of 166'. Sales comps are 130 South Mason Point, 1.24 acres with 95' of lake frontage, grade is gentler, right next to her property, sold for \$305,000. 4347 US Route 30, has 100' of lake frontage and is 0.38 acres, sold for \$265,000. 223 Wilson Road has 100' of lakefront, 0.45 acres with a year-round home sold for \$320,000. 392 Johnson Spooner Road has 1.9 acres and sold for \$248,000. 193 Point of Pines has a 1.82 acre lot and sold for \$163,000. 3318 Route 30 N has 100' of deeded lake access and sold for \$289,000. These are to show comps to the land that is behind the camp, not on the water. She put a foundation under the camp as she was losing the structure. She also has siding so she doesn't have to paint every year. However, it is still not insulated, no kitchen, no water, only lake water, one bedroom, has a tank not sewer, steep driveway, original windows, no upgrades, 50' right of way cuts through the middle of the property along with an access road. Land value is her main concern.

BCA chose three members, Pat, Scott and Gerry, to inspect the property on August 13<sup>th</sup> 2017 at 11:00am.

**William & Linda Davis #10-01-00013.1 1633 Route 4A East**

William took his oath.

Lisa described the property as 3.52 acres of land classified as residential 1. There is a double wide mobile home on piers built in 1989 with vinyl siding and an asphalt shingle roof. The property is grade C (Average) and the depreciation is 34% based on a rating of Fair Average condition. This parcel was made active after being inactive since 2012. The owner came into the assessor's office prior to 04/01/2017 and explained that this parcel had been listed incorrectly since he sold the abutting 2.01 acres and farmhouse to his daughter Casie Folsom. The lister incorrectly transferred the entire parcel to Folsom instead of subdividing the acreage that was conveyed and making a separate parcel. William filed a grievance as he believed the assessment of the mobile home increased as a result of this change. Comps are 42-51-15.3 and 25-20-22.2. Based on an exterior inspection and review of evidence provided the assessor believe the subject is assessed at FMV. The mobile home and garage are rated in fair/average and fair condition, respectively and the 3.52 acres is assessed fairly relative to the market value and to equity with similar properties. The interior was not inspected. Assessed at \$111,600, with building value \$50,700, yard items \$13,300 and land value \$107,000 and \$4,600.

William is very upset that no one showed up to inspect the house. He submitted pictures to show the condition of the house, the soffits are falling apart, the trim around the windows has rotted and are letting water into the walls, I have had to replace the floor joists. It is not up to code, I have been working on the house to make it livable, new windows, carpet, etc. How do you come up with average if you have not been inside the property? The deck is 12 years old and has a few rotten boards. The garage is not complete, I understand you lowered the assessment of the garage as it does not have a poured floor. Is the double wide worth \$50,700 at 28 years old? I feel the value should be \$40,000.

The BCA chose three members, Bob, Scott and Gerry, to inspect the property on August 11<sup>th</sup> 2017 at 12 noon.

Other Business:

Alain Boisjoli, Castleton Properties LLC Parcel #25-21-52

Alain is asking to be allowed to grieve even though he was late. Alain had been emailing Lisa, the assessor, however Lisa is a part time employee. The Result of Grievance clearly states to appeal to the BCA, a letter needs to be given to the Town Clerk. Nedra did not receive any notice of Alain's intent to appeal until Monday July 31<sup>st</sup>. The deadline to appeal was Friday, July 28<sup>th</sup>. A copy of the emails between Alain and Lisa were given to the board along with a copy of the Assessor's Result of Grievance Letter. Richard made a motion to consider Alain's request, Zach seconded. Discussion followed. It was verified that Alain received the Result of Grievance letter, and asked why he emailed Lisa and did not send a letter to the Town Clerk? Was State Statute followed? If he had emailed the town clerk, and not the assessor, he would not have been late. He could have sent an email, mailed a letter or even faxed it to me. Zach made a motion to deny the request, Richard seconded. All in favor, motion passed.

A copy of the voter list was distributed to members to review. We need to challenge, etc., a meeting will be called in the near future to complete the process.

The deliberation meeting for this meeting will be Monday, August 28<sup>th</sup> 2017 at 6:00pm.

Zach made a motion to continue the meeting on August 28<sup>th</sup> for inspection reports and deliberation. Dick seconded. Meeting dismissed at 9:15pm.

Respectfully submitted,

Nedra Boutwell  
Town Clerk

Approved: \_\_\_\_\_

\_\_\_\_\_