TOWN OF CASTLETON

BOARD OF CIVIL ATORITY MEETING-HEARINGS

AUGUST 17, 2016

MEMBERS PRESENT: Debbie Rosmus, Chair, Robert Grace, Co-Chair, Nedra Boutwell, Clerk, Bill Potter, Gerard Ashton, David Sequin.

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

Chair Debbie Rosmus called the meeting to order at 6:10pm, the Board of Civil Authority took their oath, Lisa Garcia, Assessor, took her oath and the first appellant, Gloria Ragonetti took her oath. Introductions were made and then the first hearing was started.

**Gloria Ragonetti #31-50-00020 383 Johnson Spooner Road**

Lisa described the property as a .66 acre of land classified as residential. There is a ranch style building that was built about 1972. The exterior is primarily vinyl siding with asphalt shingle roof cover. The property is grade C Average and depreciation is 46.4% based on a rating of Fair-Ave condition. The property was purchased by the appellant on 07/10/2015 for $260,000. The assessor was provided at grievance with an appraisal stating a value of $267,500 for the parcel. The assessor decided to lower the land value and add a diminution for shape of the lot and lesser utility/appeal as a result. An interior inspection was not done. Assessor feels the parcel is assessed at fair market value. Assessed value $312,200, with building and yard items value $67,200 and land value $245,000.

Gloria gave us a handout on the definition of fair market value, a copy of page one of her purchase and sale contract from 2015 with a purchase price of $260,000, page one of an appraisal by Jean Remsen for $267,500 and page 20 and 21 of the same appraisal with pictures of comparables 1 through 6. Gloria stated that she has not done anything to the property and it had been on the market for a while. She is appealing based on fair market value and feels it should be assessed at below $300,000.

Lisa used three of the same comparables from the appraisel, 23-20-27, 31-50-51/31-50-41 and 38-50-15 in addition to two of her own, 31-50-53 and 39-50-01. Lisa stated the sale price is not solely used for fair market value. The interior was not inspected.

BCA chose three members, Debbie, David and Bill, to inspect the property on August 19th 2016 at 9:00am.

**Neshobe Beach Association #39-51-00020.2 1887 Route 30 North**

Martin & Nancy Mattessich took their oaths.

Lisa described the parcel as containing 3.64 acres of land classified as miscellaneous with 125’ of lake frontage. This is the Neshobe “B” Beach or Area B Beach so called and includes a parking area next to the beach itself. This property was subdivided and sold to the Neshobe Beach Association by the Kierstead’s under Golfland LLC on 12/11/2015 for $40,000. Golfland LLC retained the right to develop 4 more residential building lots on their adjacent land and deed access to B Beach for those lots. Since the associations creation, 20 owners have joined the association; however, there are many area owners who have deeded rights to the beach, estimated between 60 & 100. In a related conversation and related appeals of Hart Towers properties, beach rights assessed to these properties who have deeded access were discussed in context of the inconsistent assessment for comparable rights. This has been a longstanding problem and the assessor simply did not have the staff time to correct this for 2016 but has a plan to do so for 2017. There is clearly value to the beach as lakefront property which has been partially distributed to the owners with deeded rights and as such “built in” to the value of the lots for those owners. The question is the relative value and distribution of those values. The assessor’s decision was to value the beach and lots along the same model as that of Neshobe A Beach, with adjustments for superiority/inferiority of those properties. Assessed value is $51,800.

Martin, president of the Neshobe B Beach Association, stated the association was organized as a VT Not-For-Profit Homeowners’ association in 2015 to maintain and preserve common use land for >100 deeded access rights lot holders. The beach area is about ½ acre or so and the rest is parking and wetlands, it is merely communal access to lots and lake. The deeds give beach access that can be accessed from the parking lot. If this land was developed in modern times we believe the common use land would be set up as it would be under the condominium laws. There are multiple use and utility easements, we are also now restricted to only historical use, it cannot be developed and transfer of the property is restricted. The association has a potential of 100 +/- members however we only have 21 currently. The roads have a negative value as we have to maintain them. There is no resale market and no comparable properties. The new assessment is a 6x increase, the use of property has not changed. We feel this is an unfair assessment as it is a double taxation, the 21 members liable for the association taxes are already assessed and taxed on this common use property through their individual lots. It is also an unfair application of taxes- while association members are double taxed, a huge number of deed access rights are simply not taxed at all, either on their individual lot assessment or as they refuse to join the association. We also feel this assessment is not fair market value, for the reasons stated above. One comparable is 39-51-37, a .1 acre private, vacant lot with access to the lake.

Lisa used 39-50-45 as a comparable, Neshobe A Beach. The appellant stated this is superior in utility and appeal to the subject property and superior in that there is a smaller and more finite number of owners who have deeded access to this property compared to the subject property. Based on a field inspection, review of evidence and comparison with comparable property, the assessor’s opinion is that the property is assessed fairly and equitably. With corrections to properties with deeded access to Neshobe B Beach to take place in 2017, we will be assessing these properties more equitably.

Martin gave Lisa a list of transfers by Hart and Towers to help find the deeded owners, this list was given to the listers last year also.

BCA chose three members, Debbie, David and Gerry, to inspect the property on August 19th 2016 at 10:00am.

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

Howard took his oath.

Lisa described the property as 0.22 acres of land classified as residential. The parcel consists of a .21 acre lot on the east side of Route 30 improved with a house, and a 10’ lake frontage lot across the road from the home. The home is a contemporary style home built in 2015. The exterior is wood siding with a standing seam roof. The interior has 6 rooms, 4 bedrooms and one full bath and one ¾ bath. The property quality is Grade B+, Good+, and depreciation is 1% based on average condition. The assessed value is $466,900, with Building and Yard items $320,000 and Land Value $146,900.

Howard stated the parcel was measured wrong and only has three bedrooms, however he doesn’t have an issue with the value of the home. He is appealing the land value. Howard is using comps of 35-51-02.2, 37-50-02.1 , 37-50-02.1 and 37-50-16. He also gave us 4 pages from an appraisal done by RA Smith Appraisal Services LLC in 10/2014 for $361,000. He paid $49,000 for the lot and the lake frontage is across the street under a different deed. Howard feels the land is overvalued, he feels between $360,000 and $380,000 is a more realistic value.

Lisa used comparables of 35-51-22 and 35-51-21 for land values. These properties have comparable land values. An interior inspection was not done on this property.

The BCA chose three people, Debbie, Bob and Bill, to inspect the property on August 22nd at 11:00am.

 **James Cook #22-21-00026 2200 Creek Road**

James took his oath.

Lisa described the property as a .17 acres and 80’ of lake frontage mainly classified as residential with a conventional building built in 1922, having primarily wood exterior and a standing seam roof cover. The owner presented that this property is served by a holding tank, is on piers and is only useable seasonally for this reason. An adjustment was made of 10% functional depreciation for the holding tank and limited seasonal use. Assessed value is $283,700, Building and Yard items $52,800 and land value $230,900.

James stated that he was surprised that his assessment only went down $5,800 from his appeal. There is no heat in the house, the two heaters in it are disconnected and do not work, there is a wood burning stove. There is wiring running through the floor joists, the kitchen and bath are over 40 years old. The biggest issue is the land value, comparable is 22-21-16. They have .32 acres and 165’ of lake front footage with a land value of 223,100. James states his is .17 acres and 80’ of lake front footage with a land value of 230,900.

Lisa used comparables of 22-21-25, 22-21-24 and 22-21-29. Based on an exterior inspection and a review of evidence, my opinion is that the subject is assessed at fair market value and that the limitations to use for the subject were reflected fairly in the adjustments made by the assessor.

The BC chose three people, Debbie, Bill and David, to inspect the property on August 22nd at 9:00am.

**James Cook #22-21-00027 2192 Creek Road**

James is still under oath.

Lisa described the property as containing .74 acres and 180’ of lakefront classified as residential with a ranch building built about 1950. The building has primarily hard board exterior and asphalt shingle roof cover. The lot includes a 100 x 180 lot on the opposite side of the road with a smaller portion of the lot being on the lake (house) side of the lot. Assessor did a drive by inspection of the property. Assessed value $410,700, with Building and Yard value $85,500 and Land value $325,200. As a side note, if these two properties have similar deeds, they should be combined as contiguous.

James stated he has a little less than an acre on the lake side the larger portion is across the road. Cannot do anything with the larger portion as you cannot build within 200 feet of the lake, plus it is all ledge. I can park a trailer there, that is it. Parch, 22-21-19, a neighbor that has 24 acres, went down from 80,000 to 46,400, this equals $1,933 per acre. I am being charged 325,000 for ¾ of an acre, half of which is not useable. Also using 22-21-27 as a comparable with 4.25 acres at $361,100. The house is built on a slab, is out of square, very hard to heat, has a space heater and a fireplace. There is a quitclaim deed on this property and I was told this devalues it, property was purchased about 38 years ago.

James also stated he would not want his two properties combined.

Lisa is using comparables of 22-21-25, 22-21-24 and 22-21-29. Based on an exterior inspection and review of the evidence, including the comparison of land values and cited equity comparables I feel this property is assessed at fair market value and that the limitations to use were reflected fairly in the adjustments made.

The BCA chose three members, Debbie, David and Bill, to inspect the property on August 22nd at 9:00am.

**Megan Price #09-01-00019.1 Applesauce Hill**

Megan took her oath.

Lisa described the parcel as 60.6 acres of land classified as miscellaneous land. The property is subdivided into lots 14,15,16,17,18, and 19 which are for further description on the Piontek Rd side of the Applesauce Hill subdivision. Map attached. The property was originally purchased by the appellant with parcel 09-01-19.4, which is also under appeal. The two parcels were made non-contiguous and separated into separate tax parcels when the owner sold the lots between them. Appellant was arguing at appeal that the parcels should be contiguous via her ownership/easement of the road. Both parcels are in current land use and required to have separate applications as they are non-contiguous. This caused restrictions on the land to increase due to the allowed percentage of open land. After review of the deeds Lisa determined that the owner did not retain ownership of the road as the deed indicates the parcels on either side of the road each own the half of the road adjacent to that parcel, with an easement granted to the parcels beyond those lots. The assessor upheld the value determined by the 2015 reappraisal of $105,300.

Megan explained the map that Lisa provided to us, describing her property. She also explained who owned the other lots on the map and what they are used for. Comparables are 09-01-19.2, 09-01-19.13, 09-01-19, 09-01-19.10, 10-01-19.1, 10-02-60.2, 09-01-38.1, 08-01-15. This is woodland with a private access. Velco has a transmission line that runs through lot 18 and is all ledge, lot 18 & 19 are worthless, can never be developed.

Lisa did not provide any comparables and has not inspected the lots. She also noted there is not much of a difference in the value of the land of others in this development that are developed and have water, power, access, etc.

The BCA chose three people, Gerry, Bob and Bill, to inspect the property on August 25th 2016 at 1:00pm.

**Megan Price #09-01-00019.4 Applesauce Hill**

Megan is still under oath.

Lisa described the parcel as 61.3 acres of land classified as miscellaneous land. The property is subdivided into lots 4 through 9 which are for further description on the Pond Hill Rd side of the Applesauce Hill subdivision. Map Attached. The property was originally purchased by the appellant with parcel 09-01-19.1, which is also under appeal. The two parcels were made non-contiguous and separated into separate tax parcels when the owner sold the lots between them. Appellant was arguing at appeal that the parcels should be contiguous via her ownership/easement of the road. Both parcels are in current land use and required to have separate applications as they are non-contiguous. This caused restrictions on the land to increase due to the allowed percentage of open land. After review of the deeds Lisa determined that the owner did not retain ownership of the road as the deed indicates the parcels on either side of the road each own the half of the road adjacent to that parcel, with an easement granted to the parcels beyond those lots. The assessor upheld the value determined by the 2015 reappraisal. Assessed value of $87,000.

Megan explained where these lots are. This is very wooded and steep property, the road is not maintained, there is no power and the land is in current use. Lots 4 & 5 are probably the best of all of them. Power quits at lot 12. Lot 9 is all ledge, 8 has a power line through it. Lots 1-3 is Duczeminski. Megan is using the same arguments as for the last parcel, same comps also.

Lisa is also using the same comps, etc. as for the last parcel.

BCA chose three members, Gerry, Bob and Bill, to inspect the property on August 25th 2016 at 1:00pm.

David S. made a motion to accept the minutes of the August 11th BCA meeting as is, Bill P seconded. All in favor, minutes accepted.

Bob G. made a motion to accept the minutes of the May 2nd BCA meeting, David S. seconded. All in favor, minutes accepted.

The deliberation meeting for this meeting will be Tuesday, September 13th 2016 at 6:00pm

David made a motion to recess the meeting on September 13th for inspection reports and deliberation. Gerry seconded. Meeting dismissed at 8:50pm.

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

Nedra Boutwell

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