

TOWN OF CASTLETON
BOARD OF CIVIL AUTHORITY MEETING - HEARINGS
November 16, 2015 at 5:30pm

MEMBERS PRESENT: Debbie Rosmus, Chair; Nedra Boutwell, Clerk; Pat Albin-Diercksen, Lilian Sheren, Nancy Mark, Robert Grace, Scott Lobdell, David Seguin, John Hale.

Also in attendance: Lois Witt and Jan Wilson, Listers

Chair Debbie Rosmus called the meeting to order at 6:10pm. We held the meeting waiting for the first appellant to show up. When the second appellant showed we started the meeting. Oaths were taken by the listers and the first appellant, Irene Evanoika. Introductions were made.

Irene Evanoika #42-50-00050 Creek Road, Vacant Lot

Lister described the property as contains .02 acre of land classified as miscellaneous land. Appellant did attend the preliminary NEMC hearing however no change was made. Listers also reviewed the owner's grievance and did not make any changes in the assessed value of \$35,800.

Irene stated the properties in that area all similar, right next to each other. One of the properties that the taxes went down on has a dock, a boat lift, boat house w/deck, parcel# 42-50-51. Why are there such differences? Comparables are 42-50-24, 42-50-44, 42-50-45, 42-50-46, 42-50-49, 42-50-51 and 42-50-54. Listers cards were supplied for parcels 42-50-51 and 42-50-49. Appellant has no dock, this is a vacant lot. Not even sure where her land is right now with neighbors docks, etc. NEMC informed me that they did not visit the parcels, including mine. How can they fairly appraise us if they did not visit the site? There seems to be many inequities and some inconsistency. I don't mind paying my fair share, I would just like my share to be fair compared to the other properties.

Listers gave a certification detail by location. They used comparables for the land of 42-50-49 and 42-50-45. Listed stated the docks are not taxes unless they are spectacular. Also discussed the difference in appellants parcel and 42-50-51, appellant has 40 feet of lake front and 42-50-51 has only 13 feet of lake front. Listers conclude the assessed value of \$35,800 is fair and equitable.

BCA chose three members, Scott, Lilian and Debbie, to inspect the property on November 17th, 2015 at 10:00am.

Irene Evanoika #42-50-00024 Creek Road, Vacant Lot

Irene is still under oath.

Listers described the property as contains .04 acre of land classified as miscellaneous land. Appellant did attend the preliminary NEMC hearing however no change was made. Listers also reviewed the owner's grievance, no evidence was provided and no changes were made in the assessed value of \$41,700.

Irene provided lister cards for 42-50-51 and 42-50-49. Information is the same as her previous parcel. Irene stated the properties in that area all similar, right next to each other. One of the properties that the taxes went down on has a dock, a boat lift, boat house w/deck, parcel# 42-50-51. Why are there such differences? Comparables are 42-50-24, 42-50-44, 42-50-45, 42-50-46, 42-50-49, 42-50-51 and 42-50-54. Appellant has no dock, this is a vacant lot. NEMC informed me that they did not visit the parcels, including mine. How can they fairly appraise us if they did not visit the site? There seems to be many inequities and some inconsistency. I don't mind paying my fair share, I would just like my share to be fair compared to the other properties.

Listers gave a certification detail by location and used comparables for the land of 40-50-49 and 40-50-44. BCA asked if this should be Lower Lake as her property is before Route 4 and that is usually lower lake. Appellant is classified as Lake Fair.

BCA chose three members, Scott, Lilian and Debbie, to inspect the property on November 17th, 2015 at 10:30am.

Smith and Smith LLC #43-50-00027.2 528 Route 4A West

Amanda Keller took her oath.

Listers described the property as contains 1.115 acres of land classified as commercial. The property has a Mini Storage Warehouse building on a slab, built about 1996. The exterior of the building is corrugated steel with a metal roof. The interior of the building includes 86 units. Depreciation for this property is 13%. The property is grade C, Average. Appellant did not attend the preliminary NEMC hearing, the listers heard grievance on 07/17/2015, no evidence was provided and lister did not make any changes to the assessed value of \$231,200.

Amanda stated the percentage increase of fair market value is not comparable to other nearby businesses or other storage facilities in the area. Her property went up 35% where U Lock it only went up 10% and the hardware store out front went down. We have no road frontage at all, no improvements have been made to the buildings. We have three buildings, one went up 31% and the other two went up 23% whereas the building values for U Lock It decreased. Amanda stated the average depreciation over the last three years on the buildings has been \$11,000 on her tax returns. No evidence or handouts were provided.

Listers provided comparables for commercial land as 43-50-35, 43-50-46, and 43-51-02. Comparables for the building are 43-51-02. Listers ask that when comparing the subject property to 43-51-02 the following are taken into consideration: both were charged \$70,000 for the Site Acre, both were charged \$3,000 for Excess Site Acres, Both are Village Commercial at 100%, both had a depreciation factor, however 43-51-02 was slightly higher as it is nine years older and both properties used the Calculation Summary Basic \$/SQ \$35.00. Listers concluded the assessed value of \$231,200 to be fair and equitable.

BCA chose three members, Robert, David and Scott, to inspect the property on November 20th, 2015 at 8:00am.

Nedra called the first appellant, Susan Field, Susan stated she thought the appeal was later in the month on the 26th, she is out of state and has nothing prepared. Susan said to do site visits she would have to arrange with her tenants also. She stated she would call the office tomorrow to let us know if she was withdrawing or setting up the site visits.

Dena L Burns & Susan Field #35-50-00017 3569 Route 30 North, Vacant lot

No one is present to represent the appellant.

Listers described the property as contains 0.009 acre of land classified as miscellaneous land. The listers heard the owner's grievance on 07/22/15, not equitable or fair with other or like properties, doesn't reflect the market value of property, I don't feel adequate consideration has been given to the functional and topographical deficiencies of the property. The owner didn't provide any evidence. Listers made an adjustment to the water frontage topography of -50% and to the lake rights site of -50%. This adjustment changed the assessed value from \$28,300 to \$15,100, a difference of \$13,200.

Listers used comparables for land of 35-50-18, 35-50-17.1 and 35-50-26, Note – after grievance the following land in this area was changed, 35-50-16 and 35-50-19, see lister cards. Listers conclude the new assessed value of \$15,100 is fair and equitable.

Dena Burns & Susan Field #35-50-00010 3516 Route 30 North

No one is present to represent the appellant.

Listers described the property as contains a .14 acre of land classified as vacation 1. The property has a camp styled building on piers, built about 1950. The exterior of the building is board and batten siding and a standing seam roof. The interior of the building has a first floor to include 4 rooms. The property also has a wood deck, private well and lake access. The property is grade C-, Average (-). The listers heard the owner's grievance on 07/22/15, not equitable or fair with other or like properties, doesn't reflect the market value of property, I don't feel adequate consideration has been given to the functional and topographical deficiencies of the property. The owner didn't provide any evidence. Listers did not make any changes.

Listers used a sales comp of 39-50-48, comps for the land are 35-50-41 and 35-50-07. Comps for the building are 22-20-48, 35-50-49 and 34-50-30. Lister conclude the assessed value of \$125,000 to be fair and equitable.

Fred & Susan Field #35-50-00014 Route 30 North, Vacant lot

No one is present to represent the appellant.

Listers described the property as containing .01 acre of land classified as miscellaneous land. The listers heard the owner's grievance on 07/22/15, not equitable or fair with other or like properties, doesn't reflect the market value of property, I don't feel adequate consideration has been given to the functional and topographical deficiencies of the property. The owner provided comparisons as evidence. Listers made an adjustment to the water frontage topography of -50%

and to the lake rights site topography of -50%. This adjustment changed the assessed value from \$31,600 to \$16,900, a difference of \$14,700.

Listers are using 35-50-18, 35-50-17.1 and 35-50-26 as comparable for the land. Note- after grievance the following land in this area was changed, 35-50-16 and 35-50-19, see lister cards. Listers conclude the new assessed value of \$16,900 is fair and equitable.

Susan & Fred Field #35-50-0007 3625 Route 30 North

No one is present to represent the appellant.

Listers described the property as contains .15 acre of land classified as residential 1. The property has a cap style building on piers, built about 1977. The exterior of the building has log siding and an asphalt roof. The interior of the building has a first floor to include 4 rooms. The property also has lake access and a private well. The property is grade C-, average (-). The listers heard the owner's grievance on 07/22/15, not equitable or fair with other or like properties, doesn't reflect the market value of property, I don't feel adequate consideration has been given to the functional deficiencies of the property. The owner didn't provide any evidence. Listers did not make any changes.

Listers are using a sale of 20-20-37. Comparables for the land are 35-51-22 and 35-50-41 and comparables for the building are 21-20-26 and 04-01-08.1. Listers conclude the assessed value of \$137,800 is fair and equitable.

Susan & Fred Field #35-50-00015 Route 30 North, Vacant lot

No one is present to represent the appellant.

Listers described the property as contains a .009 acre of land classified as miscellaneous land. The listers heard the owner's grievance, not equitable or fair with other or like properties, doesn't reflect the market value of property, I don't feel adequate consideration has been given to the functional and topographical deficiencies of the property. The owner did not provide any evidence. Listers adjusted the 20 feet water frontage topography to -50% and the lake rights site topography to -50%. This adjustment changed the assessed value from \$28,300 to \$15,100, a difference of \$13,200.

Listers are using 35-50-18, 35-50-17.1 and 35-50-26 for comparisons for the land. Note- after grievance the following land in this area was changed, 35-50-16 and 35-50-19, see lister cards. Listers concluded the new assessed value of \$15,100 is fair and equitable.

Susan & Fred Field #35-50-00005 3569 Route 30 North

No one is present to represent the appellant.

Listers described the property as containing 1.13 acres of land classified as commercial. The first building has a commercial restaurant and residence building on a concrete foundation, built about 1933. The exterior of the building has vinyl siding and a slate roof. The interior of the building has a first floor, second floor and lower level to include 4 rooms. The property has 430 feet of water frontage, a basement, an open porch, two wood decks, an attached shed and a lean-

to. This property is grade C+, Average (+). The second building has an apartment/garage building on concrete blocks, built about 1955. The exterior of the building is vinyl siding and an asphalt roof. The interior of the building has a first floor and a ¾ story to include 7 rooms. The property is grade C, Average. The appellant attended the Preliminary NEMC hearing and NEMC made a change to the value of building one from \$200,300 to \$171,000 and a change to the land value from \$364,400 to \$314,700. Lister did not make any changes at their grievance. Owners grieved the lake house property value and did not provide any evidence.

Listers used comparables of 20-20-48 and 33-50-05 for the land. For building one they used comps of 42-50-35 and 44-50-18 and for building two they used comps of 08-01-24.4, 42-50-53 and 42-50-53. Listers conclude the assessed value of \$488,600 to be fair and equitable.

Susan & Fred Field #35-50-00006 Route 30 North

Listers explained that this parcel number was included in parcel 35-50-05 at the reappraisal. This is not a separate parcel so no information is needed for this parcel.

The BCA cannot set up any site visits for these parcels as no one is present, we will wait for Susan to call tomorrow to let Nedra know if she wants to set up the site visits or withdraw the appeals. Debbie did ask if the visits could be set as soon as possible, hopefully no later than the week November 30th. Nedra will contact Debbie as soon as she hears from Susan.

Robert made a motion to accept the BCA minutes of November 4th 2015 as corrected, (grammar) David seconded the motion. All in favor, Motion passed. Scott made a motion to accept the BCA hearing minutes of November 12th as corrected, (grammar), David seconded. All in favor, Motion passed.

Debbie moved that the meeting be recessed until the BCA reconvenes to hear the inspection reports and deliberate. David made a motion to recess the meeting, Scott seconded. All in favor, Motion passed. Meeting recessed at 8:10pm.

Respectfully submitted,

Nedra Boutwell
Town Clerk

Approved: _____