TOWN OF CASTLETON BOARD OF CIVIL AUTHORITY MEETING - HEARINGS SEPTEMBER 16, 2015

MEMBERS PRESENT: Bob Grace, Chair; Nedra Boutwell, Clerk; Gerard Ashton, Pat Albin-Diercksen, Dick Combs, Scott Lobdell

Also in attendance: Jan Wilson, Lister, Lois Witt, Lister

Chair Bob Grace called the meeting to order at 6:05pm. Introductions were made, Oaths for BCA, Listers and first appellants were read and sworn by all.

Micheal Zimmer #34-50-00034 981 Cedar Mountain Road

Lister described the property as .15 acres of land classified as vacation 1. There is a camp style building on piers with a three season porch, built in 1957 with improvements effective year built is 1971. The exterior is vinyl siding with a standing seam roof. The interior has a first floor with 4 rooms. The property also includes a wood deck. Property is grade C+ average.

Michael is appealing that his property is over assessed, some discrepancies are: Home is not 100% heated by Gas/Propane, this in only for cooking I have a pellet stove in the living room for heat only. Home has limited insulation, the ceiling has no insulation. There is a listing for storage area and attic, I have cathedral ceiling with no attic space. Requesting you reduce the assessment due to these discrepancies. There are also structural defects, beams are rotted and need repair, and roof paint is peeling & needs repair also. Property 34-50-00030 is the same size .15 acres with an unobstructed view assessed at \$27,300.00 less. Property 34-50-00026 is .56 acres with an unobstructed view assessed as \$101,600.00. Spreadsheet attached with comparables. Has an obstructed view of the lake.

Listers asked if the comps were for the view. Michael stated for the land value only, example 953 & 927 Cedar Mt Road. Listers used comps of 34-50-47 at \$305,700.00, 22-20-11 at \$37,900.00 and 34-50-45 at \$313,900.00. The average assessment for Cedar Mt Road is \$298,448.00, see attached report for sales also. Listers did not make any adjustments and consider \$241,100 to be fair and equitable.

BCA chose three members, Pat, Gerald and Dick, to inspect the property on September 17th, 2015 at 6:00pm

Frank Fazzino #39-51-00027 & #39-51-00013 173 & 215 Hart Towers Road

Frank took his oath. Parcel 39-51-27 first;

Lister described the parcel as .21 acres of land classified as vacation 1. The property has a camp style building on concrete blocks with lake rights built in 1962. The exterior is board and batten with asphalt shingled roof, the interior has a first floor and a half story. Property includes a wood deck, open porch and a shed. The property is grade C+ Average (+).

Frank is appealing that there is an error that indicates the property valuation includes 1 acre of land of the type "Lake rgts site" with a Unit Price of 20,000.0 and an Adj of 3.000 for a Use Value of \$60,000.00. He states that the access use area is smaller at .25 acres, fair market value is much less than the \$60,000.00 and there is a large number of properties, perhaps over 100, with deeded access rights that are the same or similar to ours that are not accessed as Lake Rgts Site. Also the valuation on the lister card is unfair in comparison to valuations of similar properties. The property will not sell for the appraised value. Comparisons are 39-51-28, 39-51-34, 39-51-46, 39-51-40, 38-50-12, 40-50-49, 33-40-42

Listers explained that the listing Lake Right Site showing one is not for acreage it means charged once. Their beach has more privacy than crystal beach. They did not come to their grievance with the listers or supply evidence. Comps used are 22-20-44 and 20-20-20. Also listed sales that are comps of 41-51-22, 39-51-12, 39-51-01, 31-50-21, 32-50-29, 23-20-21 & 36-50-05. They did an analysis of the land of Hart Towers Road and the average land value is \$152,931.00. The Listers did not make any changes to the assessment of \$224,000.00

Parcel 39-51-13

Frank is appealing this parcel with the same arguments, please see above. He is using the Caravello property on Booth Rd with a Lake Rgts site assessment of \$40,000.00, they do not owe it, have deeded rights. My assessment is \$60,000.00. Property has gone down in value. Should be at \$187,000.00. Does not feel the comparisons are fair according to the other properties on Hart Towers road.

Listers described the property as a parcel that contains .31 acres of land classified as vacation 1. Property has a camp style building on piers with lake rights built in 1966. The exterior has vinyl siding with asphalt shingled roof. The interior has a first floor with 5 rooms, property also includes a wood deck and a metal shed. The property is grade C+ Average (+)

Listers stated they heard the grievance and made no changes. They used sales that were comps, see attachment, and comparables were 39-50-36, 22-20-52 and 39-50-02.

BCA chose three members, Bob G., Pat and Scott, to inspect both properties on Monday September 28th 2015 at 4:30pm

Nancy Holmes #39-50-00002 74 N Pine Cliff Road

Nancy took her oath.

Listers described the property as 1.69 acres of land classified as vacation 1. Property has a camp style camp with a concrete foundation built in 1924 with water frontage. The exterior is hard board siding and asphalt shingled roof. The interior has a first floor with four rooms. The property also has a wood deck, an enclosed porch, open porch and a shed. The property is Grade C+ Average (+)

Nancy stated the listers card shows her property as Rolling, it is an aggressive slope. There is a full bathroom listed and it should be ³/₄ as it only has a sink, toilet and shower. The lister card also shows 50% of the rooms have drywall, only 2 rooms; 240 sq. ft., have drywall. There is also no insulation in the camp at all and the listers card states typical. There is no attic, only a

crawlspace under the camp, old windows not new, and the kitchen is just a room with a table, small stove and refrigerator. There is also no garage or well. The road is private and not town maintained. The land is mostly treed, steep hill and ledge right down to the shore. There is a 50 foot right of way that runs from the road to the lakeshore, this combined with the Shoreland Protection Act makes for limited use of the waterfront area. The retaining wall needs repair. Gave examples of sales and current listings, see attached.

Listers asked to use 640 Johnson Spooner for the land only, also cannot use the Hubbardton parcel or 3026 Route 30 N. Also reject listing of 223 Wilson road as it is a sale price. They used 36-50-05 and 39-50-11 for sales comps and 36-50-05 and 39-50-11 for comparables. The assessor visited the property on 07/25/14 and noted that the house had been fully renovated with new windows and that the kitchen is avg/good and the full bath is also avg/good. The property does have -5% for the road condition, in a Lake Good neighborhood.

BCA chose three members, Gerard, Scott and Bob, to inspect the property on September 23, 2015 at 2:00pm

John & Eileen Miclette #41-51-00027 218 Indian Bay Lot 47

John took his oath.

Lister described the property as .3 acres of land classified as vacation 1. The property is a camp style building on concrete blocks, built in 1959. The exterior of the building is clapboard with an asphalt shingled roof. The interior has a first floor with 5 rooms. The property also has a screened porch, a shed and a fireplace with insert. The property is grade C+ average (+)

John asked if the assessment had gone up 43%, what makes this happen from one year to the next. Property has been on the market for two years, with a maximum offer of \$139,000.00, was listed at \$189,000.00. Do not know of any comps as we are on the channel which is filled in and one end is unusable. It is a nice camp on blocks. No buyers want to go near the channel. It is now relisted with Wenda Bird at \$158,000.00. He is challenging the increase without justification.

Listers explained the last reappraisal was ten years ago. Sales comps used are 41-51-23 and 41-51-22. Comps used are 51-51-22, 41-51-23 and 41-51-21. The average assessment for Indian Bay neighborhood parcels is \$214,264.00. There is a modifier for the channel/Indian Bay that is taken into consideration. They did not make a change to the value of \$187,500.00.

BCA chose three members, Dick, Scott and Pat, to inspect the property on September 22nd, 2015 at 6:00pm.

William Morris #36-50-000016 310 Mason Point Rd

William took his oath.

Lister described the property as .97 acres of land classified as vacation 1. The property has a camp styled building on piers with water frontage built in 1947. The exterior of the building has

vinyl siding and an asphalt shingled roof. The interior has a first floor with 4 rooms. The property also has two wood decks and a garage. The property is grade C+ average (+).

William stated he went up 43% in his assessment. He passed around a picture of the house from the lake. He also passed around an appraisal he had done by Aleda Dutton. Is comparing to Nancy Holmes. Not disputing the building, only the land value. This is not a level lot and also has three easements that go through the property, gave maps to show. Comps are 36-50-20, 39-50-02 & 39-50-01. Would like to know why there is a line in the lake that changes from lake good to lake very good?

Listers explained that Mr. Morris is in a lake very good area and Rustic Rd. is a lake fair area. Listers used a sale comp of 36-50-05 and comparables of 22-21-15, 34-50-04 and 31-50-21 for buildings and 36-50-15, 36-50-3.5, 31-50-35 and 33-50-08 for land. The property does have adjustments of 5% for both the road and the easements. Listers did not make an adjustment to the value of \$426,600.00, \$33,000.00 for the building and \$388,200.00 for land.

BCA chose three members, Scott, Pat and Dick, to inspect the property on September 25th 2015 at 5:30pm.

Joseph & Elizabeth Iadarola #32-50-00004 364 Cedar Mountain Road

Joseph took his oath. Elizabeth did not participate

Lister described the property as .28 acres of land classified as residential 1. The property has a ranch building on concrete blocks with water frontage built 1964. The exterior of the building is comp clap and an asphalt shingled roof. The interior includes a first floor with 4 rooms. The property also includes a basement, open porch, screened porch, wood deck and a patio.

Joseph feels that the property is overvalued and should be \$300,000.00 not \$334,000.00. The 2015 market value (1) is not representative of a fair selling price as of 5/1/15 and (2) the property value is unfair in comparison to like or similar properties. Handout shows eight comparable sales/listings, 38-50-15, 23-20-25, 35-50-61, 23-20-35, 31-50-51, 33-50-10, 31-50-20, and 31-50-50. Two that are very relevant are 38-50-15 and 31-50-20. Also shows a table comparing 2015 market values of similar properties, 32-50-14, 32-50-18, 32-50-20, 32-50-08, 32-50-09, 32-50-02, 31-50-64, 31-50-20, and 32-50-04. Please note 32-50-14 and 32-50-08 are nearby properties whose market value is relevant. No rationalization for the increase of this property compared to the others.

Listers objected to the sales from 2015 as they are after 04/01/2015 and anything that is just listed and not a sale. Their comps are 32-50-14 and 32-50-08. NEMC made a reduction of \$12,500.00 at the preliminary hearing, the listers did not make any adjustments at their grievance. Average assessment for Old Town road is \$255,213.00.

BCA chose three members, Bob, Gerard and Scott, to inspect the property on September 30th, 2015 at 4:00pm.

Martin & Nancy Mattessich #39-51-00023 117 Hart Towers Road

Martin took his oath.

Listers described the property as a .39 acre of land classified as residential 1. The property has a rebuilt (2013) conventional building with a crawl space for a basement, built in 1960. The property has lake rights. The exterior of the building is clapboard with an asphalt shingled roof. The interior includes a first floor, second floor and a half story with 8 rooms. The property also includes a wood deck, open porch, cathedral ceiling and a shed. The property is grade C Average.

Martin stated that they did not rebuild, a second floor addition was added in 2013. The house should be type 4 camp style not conventional, camp style is consistent with similar homes in the area. The appraiser was not the president he was a younger fellow. It is seasonal use only in the towns DRB permit, memorandum attached. There is no basement, crawlspace has a dirt floor with gravel. What is the value of \$24,571.00 in Other Features? No one can describe what this is. We have two lots in the deed, one is building lot at .19 acres and the other is .2 acres with has easements for well, access & utilities. Fair market value is much less than \$60,000.00 for the lake rights, there are a large number, 100 or more, that have deeded access rights to the beach. Most of these are accessed a use value for lake rights site which is fundamentally unfair and discriminatory. The valuation on the liters card is excessive in comparison to valuations of similar properties, 39-51-28, 39-51-34, 33-50-37.2, 33-50-38, 33-50-44 and 33-50-42.

Listers stated property was changed from camp to conventional as it was updated with a second story per NEMC. They did make a change in the depreciation from 17% to 24%, a reduction of \$12,900.00. Sales are in the attached packet. They used comps of 41-51-31, 39-50-13 and 41-51-08 and the average value for land on Hart Towers Rd is \$152,931.00. In 2007 the lister card has the land at \$145,900.00 and current value is \$160,500.00 a difference of \$14,600.00 for 11 years or a .09% increase.

BCA chose three members, Scott, Gerard and Pat, to inspect the property on October 2nd, 2015 at 4:30pm.

James & Susan Hartmann #39-51-00048 79 Hart Towers Road

Martin Mattessich is here to represent the Hartmann's, he took his oath.

Listers described the property as .37 acres of land classified as residential 1. The property has a cape building on a slab built in 2005 and has lake rights. The exterior is vinyl siding with an asphalt shingled roof. The interior has a first floor and a half story with 4 rooms. The property also includes a wood deck and a shed. The property is grade C- Average (-)

Martin stated this is a pre-manufactured home with low-end fixtures on a cement slab. Listed as a cape, per Listers this was adjusted and reflects on current card. The second floor is an unfinished attic with no heat/air, insulation or walls. The electrical in the attic is for outside lighting only, no electric in attic. Per listers this area is listed as unlivable space. It is listed as 75% heated and this is seasonal occupancy. How did the land value jump from 923,500.00 in 2015 to 134,600.00 in 2015? Located on private road with no town services or sewer access. Used comp of 42-51-46 for a basement that is fully functional and is only charges a rate of

19.170 vs. her unlivable second story rate of 34.590. Other comps 33-50-35.3, 39-51-34 and 39-51-28. Property value is not representative of a fair selling price as of 04/01/2015. See handout and also Martins previous comments from his grievance for the beach rights. Listed parcels 39-51-46, 39-51-37, 39-51-31, 39-51-29 and 39-51-28 that are not being charged for lake rights and parcel 39-51-23, 39-51-25, 39-51-26, 39-51-27, 39-51-13, 39-51-12, 39-51-10 & 39-51-08 that are being charged.

Listers stated they did make an adjustment to the building and added a 5% adjustment to design depreciation for modular construction. This changed the assessment from 250,400.00 to 243,000. Comps for building are 43-51-03.3, 33-50-36 and 33-50-35.3. The land analysis of land for Hart Towers Rd is 152,931.00.

BCA chose three members, Scott, Gerard and Pat, to inspect the property on October 2nd, 2015 at 5:15pm.

Bomoseen Grange 273 #44-50-00063 178 Route 30 South

No one was present to represent the Grange.

Listers described the property as 2.55 acres of land classified as commercial. The property has a lodge building on concrete blocks with a basement, built in 1916. The exterior of the building is vinyl siding with an asphalt shingled roof. The interior of the building has a first floor. The property also includes an enclosed porch, a shed and a lean-to. The building is old with a poor foundation and old windows. The property is grade D, Fair.

We discussed that the Grange is also going through to the Board of Abatement. They are stating that having to pay taxes would be a hardship and require the closing of the Grange building and possible sale of the property. Nedra will contact the Grange and ask if they want a site visit or are considering a withdrawal.

Bob moved that the meeting be recessed until the BCA reconvenes to hear the inspection reports and deliberate. Meeting recessed at 10:17pm.

Respectfully submitted,

Redra Boutwell

Nedra Boutwell Town Clerk

Appivned Sept. 301 2015