

Board of Civil Authority Appeals Hearing for July 27, 2017 Approved

Members Present: Nancy Ertle, Tim O'Dell, Kathy Chapman, Linda Weiss, Bonnie Blodgett, Laurie Sheridan, Hal Drury, Steve Long and Chris Groschner.

Guests: Karen Galayda, Jen Brooks-Wooding and Christine Minery- Listers, Tom Cain- hired appraiser, Gary Thurston, Robin and Jeff DePalma and Patty Duffy.

Meeting called to order by Linda Weiss-chair at 6:00 p.m. Linda stated it was a continuation of the meeting on July 25, 2017. She explained the structure of the meeting and how it would proceed for people that weren't at the last meeting.

Listers and Witness' were given the witness oath.

The minutes to the July 25, 2017 meeting were reviewed Russ moved to accept, Bonnie seconded. Minutes were approved with a typo correction.

Gary Thurston case: Karen spoke for the Listers. She entered evidence #1 Appeal Sheet with Lister cards and tax map attached and evidence #2 Sales Analysis. Karen reviewed the valuation from 2016 until 2017 and the cost change. Part of it is the second floor wasn't valued. They gave a 5% depreciation took for unfinished siding which took off \$2100.00 per the grievance. The house site is listed as 1.1 which is 10% above average. The second floor sketch was wrong and the Listers fixed it per Gary at the grievance.

Tom spoke on the sales analysis. He reviewed it and spoke about the chart and how it works. Karen stated that comparing properties with each other isn't viable that you have to compare with actual sales. The BCA had some questions on comparable's. Listers talked about the land value and the value of comp #3, it wasn't correct and needs to be excluded.

Gary entered evidence #3 four pictures of his house. He said he has no views which on comparable sales there were. His land is wet and stony. He believes his house site grade is too high. Linda asked if the description on Lister card is correct, Gary said it was, but he has a no frills house and he thinks it is listed to high. Karen said the stairs and bathroom should be adjusted.

Linda asked Gary to make points that he wants the BCA to look at. He said the stairs, driveway, and land. He said the dormer was adjusted as well as the bathrooms. Linda asked Karen if they value the quality of land Karen said everything in Corinth is wet, hilly and stony. The average is 1.0.

Linda asked for people to do the site visit. Chris, Laurie and Tim will go on August 5, 2017 at 3:00 p.m.

Robin and Jeffrey DePalma case: Karen spoke for the Listers. She entered evidence #1 Appeal Sheet with Lister cards and tax map attached and evidence #2 Sales Analysis. DePalma's entered evidence #3 A sales comparison sheet and evidence #4 Pictures of the house.

Karen in 2016 they had the house as 75% complete and now it is 100% complete and that is a reason for a large jump in assessment. As result of grievance they went from a 3.25 to a 3. For quality reduction. They took off \$10,800.00. They did an adjustment for the foundation since it is in a side hill and a 2% depreciation for having too many porches. The garage is 98% complete.

DePalma's have it listed for sale at \$239,900.00 (this is all a realtor believes can be gotten for it) and the 2017 grand list has a value of \$269,900.00.

Linda asked why we were seeing the same comparable's over and over, Tom said there are a limited number of sales in Corinth. Tom thinks they are similar to DePalma's. Tom said DePalma's comparable's aren't in Corinth. Jeff said they are trying to show the square foot price of things that have sold compared to theirs. Jeff spoke on relator pricing. Karen pointed out that their comparisons are with house and land so we really don't know the price per square foot. Jeff stated that the sales market won't be able to sell it for higher. Linda asked Tom if they should have gotten sales from Orange since they are closer to those properties and Tom said yes. The DePalma's

spoke on the grade of their property, it is 20% or more even some of it is 30-40% angle. They did four slope readings to get that determination. They used the VT soil and land manual published in 2012. The manual says land over 15% grade not good for agricultural purpose. They say their land can't be used for anything. Linda asked the Listers how they grade slopes. Karen said level would be a .9 or 1. DePalma's is at .8, which is 20% below average. Tom said you paid \$158,000.00 for it you must have liked it. Jeff and Robin said yes they did but were wrong to do it and at that time everything was going for a lot more money.

Linda asked for three volunteer's to do the site visit. Tim, Laurie and Hal will go on August 4, 2017 at 9:00 a.m.

Patty Duffy case: Karen spoke for the Listers. She entered evidence #1 Appeal Sheet with Lister cards and tax map attached and evidence #2 Sales Analysis. It was valued at \$138,600.00 in 2016 vs. \$175,600.00 in 2017. The Listers raised the depreciation to 12% from 10% and gave 1% functional depreciation for having too many porches and it being on a class four road. After grievance they lowered it to \$164,100.00. Tom went over the sales comparable's. Linda asked about the heat. Hal thought it was a very large increase in assessment.

The Listers lowered the quality grade from 3. To 2.75. Karen said the cost tables are new. The old ones are from 2006 the new ones are 2016, so many things have changed. Karen said there were a lot of error's from 2007 reappraisal that they fixes so now the data is correct and with the new cost tables it has gone up. Hal asked if everyone went up. Karen said no the cost tables went up uniformly and not everyone is the same, not everyone's data changed. Steve said values were high in 2006-2008 and that they should probably higher than they are now. Tom said there are a lot of factors, a different person doing appraisal, applied functional depreciation, he looks at each property and figures what it can sell for.

Patty said since her appraisal in 2007, the value has changed a lot. She bought at the height of market. In 2005 it was \$79,000.00. It wasn't finished, it was a shell. Linda asked if the value changed over the years because of improvements Patty said each year she put more money into it. She had value comparisons, pictures of the road and how bad it is. A letter from realtor Hal Shear saying that her property could sell for around \$149,000.00. Second market financing is hard to get on a class four road. She had to finance with Yankee Farm no other place would give her a loan because of location.

Patty brought examples of actual sales in her immediate area around her house, she stated the Listers comparable's are not close to her house. Patty spoke about the sales in VT and that they went down in 16-17. She spoke on listings and the ups and downs of sales in VT and the actual percent of sales price received. Tom said it was assessed for under \$80,000.00 and she bought it for \$135,000.00, put in 42,000.00 and about \$8,000.00 since for a total of \$175,000.00. Patty talked about lost capital in construction.

Chris asked about the woodshed/porch concern. Karen spoke about the porches, one of them is charged for a ceiling but Patty said just has rafters not ceiling. One has no walls or floor and is being charged as a porch. Tom's numbers are tied to quality grade. Patty believes the Quonset hut is being valued too high. It is out of plumb and has no front or back just open ends. Karen said they have a 75% completed rating. Patty says it doesn't compare with the Listers comparable's. She said it is 588 square feet and is metal. The others garages in comparable's are stick built and bigger. Linda said we would look at it. Linda asked for people to go look at the house this week-end because Patty lives in N.Y. The people going are Nancy, Bonnie and Hal on Saturday July 29, 2017 at 8:00 a.m.

Linda opened a conversation about what site visits should entail and read out of the handbook on tax appeals the recommendations about visits. Some conversation ensued. No other business.

Hal moved to adjourn Steve seconded, the ayes have it. Meeting adjourned at 8:20 p.m.