

Board of Civil Authority Appeals Hearing Minutes for July 25, 2017 Approved

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

Guests: Tom Cain- hired appraiser, Karen Galayda, Jen Brooks-Wooding and Christine Minery- Listers Paula Lavallee, Mike Tkac, Stephanie Young, David Sprafke and John Copoulos

Meeting called to order by Chair Linda Weiss at 6:00 p.m.

Approval of the minutes to the April 25, 2017 meeting: Amy moved to accept, Laurie seconded and the ayes have it.

Linda convened the meeting to hear appeals from the following tax payers: Paula Lavallee, John Copoulos, Mike Tkac, David Sprafke, Gary Thurston, Jeffrey DePalma, Patty Duffy, Gary Bahlkow, Christine Wilson, Mary Kent and James Boudrow.

Linda outlined the structure of the meeting and read the conflict of interest Statute.

Paula Lavallee 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 spoke on evidence #1 the appeal sheet and went over the ratings, depreciation, information about the house and sheds and the price of her land. They lowered her land rating from a .9 to a .7.

Tom spoke on evidence #2 the sales analysis and how it works with sales from Corinth being used and dollar amounts being taken off or added for the differences in features between properties. He would like the BCA to read and use Vermont Appraisal Company's guidelines. There were questions from the BCA about quality and square footage and sales comparable's.

Paula Lavallee entered evidence #3 an analysis from Sotheby's Realty stating that in the current market the house could sell for between \$145,000.00 and \$154,000.00. She spoke about the square footage difference between the properties on the sales analysis. She also compared her property with that of Sarah Polli's, Sarah's is much lower but lot size etc. is comparable. Linda asked Listers about Paula's comparable's and Karen said Paula has additional features such as garage and sheds that the other properties don't have. Tom said we should be careful about comparing sales and assessments all properties have different issues. Steve noted the reappraisal and value should attempt to reach fair market value. That it is relevant to look at sales as fair market value. Tom said the estimate is not fact. The Listers are charged with fairly valuing every property, fact vs. estimate.

Linda asked for volunteers to be appointed to go on the site visit, they are Tim O'Dell, Amy Peberdy and Laurie Sheridan. They will visit on August 8, 2017 at 12:00 p.m.

John Copoulos 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 spoke on evidence #1 appeal sheet, she explained the quality and the buildings functional depreciation. Tom said they had taken \$26,000.00 off, the physical depreciation is 25%. Location of the property is on a class 4 Rd and is 950' from a class 3 Rd which lowers it. John bought it for \$135,000.00 ten years ago.

Tom spoke on the sales analysis comparisons. Karen said 1038 Turkey Hill Rd is very similar to John's. John said the comparable's are very different. He said they raised the square footage on the camp when it hadn't changed. He doesn't believe that it makes sense to compare such different square footages. He

would like the Board to use 3532 Maplewood Rd. which sold for \$55,000.00 with 18 acres as a comparable instead. He entered evidence #3 Actual Sales report for 3532 Maplewood Rd. and evidence #4 Washington Electric statement of cost to bring electricity to camp. He said only 3 camps sold in Corinth this year and they are all at low dollar amounts. He stated there is no timber value on property that it had been heavily logged a lot. He wondered why they changed his status from a camp to a dwelling which made the value go up because nothing had changed. He said new construction is valued at \$75.00 a square foot and that his camp shouldn't be that high. He asked why the change from camp to house. Tom said it was because of the basement measurement changed. The old measure didn't include area that contained a large rock and the new measurement does. John also pointed out that it is run on a generator and that power would cost over \$20,000.00 to bring in. John questioned the usable area in basement and said the Listers have it as 3 rooms but there is only one or two rooms if you count bathroom. He questioned the square footage of camp. Karen said it is 20 x 24 not 20 x 30. The tool shed/wood shed is now valued and wasn't before.

Linda asked for volunteers to be appointed to go on the site visit, they are Nancy, Chris and Hal. They will go on August 3, 2017 at 6:00 p.m.

Michael Tkac 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 stated that the Listers haven't been in the house. Mike said they have the building size wrong, that the Lister's measurement is different from the BCA's in loft area. Mike submitted Evidence #3 A copy of the BCA decision letter from 2014 and the Lister card from 2016 and 2017. In 2014 Mike submitted an appraisal at an appeal to the BCA that showed 97 square foot difference in footage. Karen said there is some different data and the cost tables are different. Tom said he hadn't been in and there could have been improvements. The BCA measured 4344 square feet in 2014 and it is listed with 4516 this year. Mike said the BCA made findings in 2014 for the square footage and if the Listers didn't agree they had 30 days to appeal. He wanted to know why the note about the BCA findings that was on the card in 2016 is missing from this years. That the Listers have no right to disregard the previous measurements of the BCA. Chris asked why the Listers weren't allowed in to review property. Mike said he wasn't home. Mike spoke about evidence #4 and wanted to know why the value went up on the roof and floor. That it was the same builder as a house across the street (Mary Kent's) and the same material used and there value on those items are less. Karen said there is an allowance for all finished flooring and the quality of Mary Kent's house is lower than Mikes. Karen said loft measure from BCA was 980 feet and sketch had 1152. Amy said her Allen and Linda measured it for the BCA last time and there is a knee wall that may be responsible for the difference. Tom said when the BCA changes the value it is only good for 365 days and that the Listers can change it back. That Mikes last appeal and measurements and findings are only good for the one year. Chris asked if the Listers could come with the BCA Mike said no. Steve asked if since the quality of both houses are the same by same builder if the grade is math or subjective. Tom said when the square footage is larger the quality goes up and ups all costs. Mike said in 2016 it was 3.5 and 2017 is 4.5. He was told it was because of the size of his house. The cost tables come from the State of Vermont and that is what the information is based on. Mike asked the BCA look at garage and home measurement and the roof and flooring.

Linda asked for volunteers to be appointed to go on the site visit, they are Steve, Kathy and Bonnie. They will go on August 1, 2017 at 9:00 a.m.

David Sprafke 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 said they reviewed the information on the camps which are less complete than a home. The Listers haven't gone in and had to use previous cost sheets and looked in windows. Tom reviewed the sales analysis. David listed points to consider, a ½ bath

with no water, shower or toilet. A solar panel for fan and pump in sink and Kitchen, class 4 road with no electricity and a dug well that has no pipe to the house. He stated in 2007 the camp grade was 80 and land 70 now they are 90 and 80 when nothing has changed. Tom said part of the problem is he didn't get into the camp. David insinuated that the Listers are off on their evaluations because they had so many grievances and appeals to the BCA. Karen said the number of appeals and grievances were low compared to what the State says is average.

Linda asked for volunteers to be appointed to go on the site visit, they are Linda, Russ and Amy. They will go on August 7, 2017 at 6:30 p.m.

No other business Chris moved to adjourn Bonnie seconded the ayes have it. Meeting adjourned at 8:37 p.m.