

Wallingford Board of Civil Authority
Minutes
July 7, 2015

Present: Board members for Justice of the Peace were Chair Wendy Savery, Ruth Anne Barker, Sue Thayer, Charlie Gauthier, Sandy Eddy, Judy Edmunds, Ann Buffum, and Lynn Edmunds; Selectboard Gary Fredette, Nelson Tift, and Rose Regula; Listers David Ballou, Jane Quigley, and Russell Lattuca; Outgoing Town Assessor John Tiffany, Incoming Town Assessor Lisa Wright Garcia, and Town Clerk Julie Sharon

Chair W. Savery called the meeting to order at 8:30 a.m. and swore in all in attendance.

TAX APPEAL #1 – Frank Chapman - 1670 Mitchell Road (0531670)

Appellant Frank Chapman (via phone) was sworn in. John Tiffany introduced the property as a camp with 3 acres valued at \$30,000. He stated that the first two acres in Wallingford are given a building site value of \$35,000, unless proven that a septic system is not possible.

Mr. Chapman testified that he can't access his property with a truck to bring in building materials. The camp is in need of repairs, and he feels the value should be cut in half. The adjacent camp (McClellan) was recently bought for \$15,000.

Assessor John Tiffany testified that Mr. Chapman's neighbor recently reported that trucks and ATVs were going up and down Mitchell Road all Memorial Day weekend. The camp is now rated salvageable. Certain neighborhood code factors used on the property are less than 10, which lessens the value. The Selectboard's letter to Mr. Chapman dated March 18, 2015 stating that no improvements can be made to the road means no culverts, ditches, travel, but that they can make it "passable", with limited use of a bulldozer.

An inspection committee of S. Eddy, A. Buffum, L. Edmunds, and J. Quigley will visit the property on July 16th at 9:00 a.m.

TAX APPEAL #2 – Frank Brevoort et al (F. Chapman) – 1870 Mitchell Road (0531850)

Appellant Frank Chapman (via phone) was sworn in. John Tiffany introduced the property as a 35.7 acre parcel valued at \$41,600 and that it is almost all surrounded by U.S. Forest Service land. Again, all properties are given a 2-acre building site value of \$35,000, unless proven that a septic system is not possible.

Mr. Chapman testified about the same issues with the road. He feels any funds received for timber taken off the property would be eaten up by the cost to haul it off. Lack of access to land prohibits Mr. Chapman from bringing materials up to build a structure. He submitted a 2006 tax bill for 6.67 acres of land he owns in Shaftsbury, with good timber and located just off a paved road, assessed at \$2,100. He asked for a reduction from \$41,600 to \$11,239.88.

Assessor John Tiffany again testified on the vehicles that travels on the road. He also attested that as a forester of 40 years, there is not timber there worth building or rebuilding a road to remove it. Mr. Tiffany is from Shaftsbury and familiar with Mr. Chapman's property there. He feels it is not a comparable property. He had an aerial map that showed a railroad on one side and swampland on the other. With building lots questionable, the Town has it assessed for \$2,500. Mr. Tiffany discussed two sales of comparable properties.

An inspection committee of S. Eddy, A. Buffum, L. Edmunds, and J. Quigley will visit the property on July 16th at approximately 9:30 a.m.

TAX APPEAL #3 – Thomas & Kimberly Phillips – 188 Haven Hill Road (0080188)

Appellant Kimberly Phillips was sworn in. John Tiffany introduced the property as 98.37 acres with a house, valued at \$440,700. The property consists of two parcels that have state wastewater and potable water permits.

Mrs. Phillips discussed the appraisal dated 12-31-14 prepared by Renee Dumas, submitted at the June 3rd listers grievance, which showed a value of \$369,000. She stated the house is 200+ years old, the basement has water, the roof leaks, and it's over valued by the town. She was confused by the added value from the second building lot and questioned if this was state-mandated, when it went into effect, and did the town go back and reassess all properties with second building lots.

Assessor John Tiffany discussed the effective age that is addressed in the assessment and used for calculating a depreciation value. The town's sq. footage of the living space of 2,007 sq. ft. differs from the appraisers of 3,197. The apartment over the garage was not included in the living space as it is not insulated. The town assessed the property at its best and highest use, which includes a second building lot that can be sold. Mr. Tiffany explained how the comparables were used on the appraisal. He pointed out that the appraisal was ordered by a bank for a mortgage finance transaction and that market conditions and the economy can alter the value at any time.

Dave Ballou explained that the statute that went into effect 1997-98 on second building lots, and that the BCA looked at this property last year. Although the West View Road parcel was combined with the Haven Hill Road parcel on the tax bill, it can be sold without a town subdivision permit as it is a second parcel as evidenced on the recorded survey.

An inspection committee of D. Ballou, J. Edmunds, C. Gauthier, and Sue Thayer will visit the property on July 14th at 10:00 a.m.

TAX APPEAL #4 – John Sease & Ann Tiplady – 328 Hartsboro Road (0340328)

Appellant Ann Tiplady and her attorney, Rodney McPhee, were sworn in. John Tiffany introduced the property as three houses and a barn on 185 acres assessed at \$929,500.

Mr. McPhee submitted an appraisal dated 4-1-15 prepared by Sargeant Appraisal Services for the law firm of Kenlan, Schwiebert, Facey & Goss, showing a value of \$685,000. He also submitted an email dated 6-30-15 from Realtor Lauren Hughes that stated that one of the reasons a potential purchaser was no longer interested in the property was because of "the neighbor that was doing the shooting", despite a drop in the sales price. Mr. McPhee also submitted a copy of a civil action complaint dated 1-29-15 to the State of Vermont, Rutland Superior Court, showing John Sease, Ann Tiplady, Thomas and Barbara Truex, and Brian and Karen Holden, as Plaintiffs, v. Drew Lohsen, Caleb Lohsen, and William and Linell Lohsen, as Defendants regarding the shooting that is occurring on the Lohsen property, which is adjacent and/or near to the plaintiffs' property.

Mr. McPhee spoke at length about the thousands of rounds of firearms that have been shot in the last few years. The Sease' not only believe that their property is over valued by the town based on the appraisal, but they feel it should be reduced as a result of the shooting of firearms. They feel the town and law enforcement have not enforced the various town and state ordinances to protect them. They don't feel safe there and cannot use much of their property because of the shooting. Mrs. Sease discussed an oil spill that was recently discovered sealed over, in the basement of one of the smaller houses. She is working with the state to rectify the situation. They were unaware of this issue when they purchased the property. The property is currently for sale at \$859,000, lowered from \$1,300,000 during the last three years.

John Tiffany stated that finding comparable sales for high-end properties is difficult and as a result, appraisers have to look farther away (in distance), which results in major adjustments (50-75%) being made to the values. He discussed how the CLA is a factor used by the state to determine education rates, which are attributable to 80% of the tax bill. Our COD of 14% was explained as well. Mrs. Barker asked how to put a value on the shooting issue. Mr. Ballou discussed the noise ordinance and how it could affect many properties in town.

Mr. McPhee asked the Board to consider Sargeant's appraisal and to also reduce the assessment based on the shooting of firearms.

An inspection committee of J. Quigley, R. Regula, W. Savery, and S. Thayer will visit the property on July 28th at 1:00 p.m.

TAX APPEAL #5 – Thomas & Barbara Truex – 800 Hartsboro Road (0340800)

Appellants Thomas and Barbara Truex and their attorney, Rodney McPhee, were sworn in. John Tiffany introduced the property as a house on 67.5 acres assessed at \$466,000.

Mr. McPhee submitted an appraisal dated 4-1-15 prepared by Sargeant Appraisal Services for the law firm of Kenlan, Schwiebert, Facey & Goss, showing a value of \$365,000 as well as a copy of the civil complaint as mentioned above. Mr. Truex stated that he is a hunter and a Vietnam veteran who is retired from law enforcement, and a former firearms instructor. Mr. Truex stated that he hides behind a structure if he is outside when the

shooting begins. The shooting has affected the enjoyment of his property, and he is concerned with his family's (including grandchildren) personal safety.

Mr. Truex discussed the sheer volume of shooting and the dangers of ricocheting bullets. He is disappointed with the town's lack of enforcement of the noise ordinance. This ordinance, adopted in 1974, prohibits the discharge of firearms within 500' of any dwelling, place of business, or other structure within Fire District 1, and the villages of Wallingford, East and South Wallingford. Mr. Truex would like the 500' regulation extended to every property in town.

John Tiffany stated that comparables used for appraisals don't always give all the information in a sale or the history of the property. The Sugar Hill Road sale was first sold by the executor of an estate, and in less than a year later, sold within 100 days, as the owners had been offered jobs out-of-state. Adjustments made on the comparables ranged from 26-58%. The Pittsford comparable was on the market 28 days.

Mr. McPhee asked the Board to consider Sargeant's appraisal and to also reduce the assessment based on the shooting of firearms.

An inspection committee of J. Quigley, R. Regula, W. Savery, and S. Thayer will visit the property on July 28th at 1:30 p.m.

TAX APPEAL #6 – Brian & Karen Holden – 528 Hartsboro Road (0340528)

Appellants Brian and Karen Holden and their attorney, Rodney McPhee, were sworn in. John Tiffany introduced the property as a house and barn on 12.5 acres assessed at \$225,000.

Mr. McPhee submitted an appraisal dated 4-1-15 prepared by Sargeant Appraisal Services for the law firm of Kenlan, Schwiebert, Facey & Goss, showing a value of \$200,000 as well as a copy of the civil complaint as mentioned above. The Holden's have horses on the property and fear for their personal safety and that of their horses. Mr. McPhee recommended the inspection committee see how close to the barn/house that the shooting is occurring. He feels the value should be adjusted to \$180,000 based on the CLA alone.

Mr. Holden is worried when his wife and her friend ride the horses. They purchased the house specifically because it was suitable for owning horses. He is afraid when he mows because the shooting is very close to his property line. He feels it is a real problem and hopes that they do not have to sell their property. It has been quiet there for six months but could start up at any time.

John Tiffany reported that because of the improvements made recently – the standing seam roof, new siding, additional bath and increased square footage - that the assessment should remain.

Mr. McPhee asked the Board to consider Sargeant's appraisal and to also reduce the assessment based on the shooting of firearms.

An inspection committee of J. Quigley, R. Regula, W. Savery, and S. Thayer will visit the property on July 28th at 2:00 p.m.

TAX APPEAL #7 – Fritz Family Irrevocable Trust – 310 Hateful Hill Road (0230310)

The appellants did not appear. John Tiffany introduced the property as 145.3 acres, house and outbuildings with a detached garage, dairy barn, equipment building and heated indoor single lane lap pool and two ponds, assessed at \$1,150,700.

Wendy Savery read a letter dated 6-17-15 from Caroline and Raymond Fritz. They feel the two arms-length transactions in the last two years tell the true value. The letter included copies of three properties for sale with over 100 acres, without buildings, that are priced over what they paid for the property.

John Tiffany reported that the property was placed in an estate and administered by a law firm after the owner's death. The property went through a 4-lot subdivision. This property was sold as two parcels at \$981,500. After spending a lot of money on deferred maintenance, a caretaker and heat, the owner wanted out, selling the 88-acre parcel to an abutter and sold it at a loss after 113 days on the market.

John cited an easy comparable on West Hill Road – 100 acres with house, outbuildings and pond at \$1,283,750 after 417 days on the market. One of the comparables on the appraisal (328 Hartsboro Road) has not sold and does not compare – no pond, no pool, no finished basement, etc. The other two comparables had to have adjustments as they were not like properties.

310 Hateful Hill Road was inspected after their June 3rd grievance and lowered from \$1,462,600 to \$1,270,200, then to \$1,150,700 after the 88-acre parcel sale.

An inspection committee of D. Ballou, S. Eddy, A. Buffum and R. Barker will visit the property on July 15th 4:00 p.m.

TAX APPEAL #7 – Northeast Land & Trading Co. LTD – 1045 Dawson Hill Road (0221045)

The appellant did not appear. John Tiffany introduced the property as 42.09 acres.

Wendy Savery read a letter dated 7-7-15 from Jeffrey Biasuzzi, President. Mr. Biasuzzi wrote that he's asked for a detailed explanation twice on the calculation for a 17.5% assessment increase. Mr. Tiffany responded to him that the first 2 acres are valued at \$35,000 and that land schedules are developed so as a parcel gets smaller, the value of each acre increases. Mr. Biasuzzi felt that the value did not include a reduction in the land grade. He feels that the sale of 13 acres from this piece significantly reduced the road frontage on the leftover acreage. The 13-acre lot received a land value of \$2,704/acre while his lot was valued at \$2,399/acre. He disputed the land grade of 1 given the possible

location for the septic and electric. Stating that 80% of the land is on a back hillside, the neighbor's woodland has a grade of .35 as his should be.

John Tiffany testified that the land grade for the first two acres are at 1 and the remaining acres are at .60. During the last reappraisal in 2007, this road's sales were higher than average compared to average neighborhoods, so it was coded a 12, which raises the value. Potential views on this property were never considered. The parcel has a state wastewater and potable water permit, which adds value. Mr. Tiffany discussed older land sales that have occurred in Rutland County.

An inspection committee of D. Ballou, S. Eddy, A. Buffum and L. Edmunds will visit the property on July 16th at 1:15 p.m.

W. Savery moved that the BCA recess the tax appeal hearings until Thursday, August 4th at 4:00 p.m. at the Wallingford Town Hall. Mr. Gauthier seconded the motion; motion passed. There being no further business at hand, Chair Savery recessed the meeting at 11:54 a.m.

Julie M. Sharon, Town Clerk