

Wallingford Board of Civil Authority
Minutes
September 5, 2018

Board Members Present: Justice of the Peace: Sandy Eddy, Judy Edmunds, Lynn Edmunds, Ron Boucher, Ruth Anne Barker, Sue Thayer, Tom Truex, and Pat Pranger; Selectboard members Bill Brooks, Nelson Tift, Rose Regula, and Gary Fredette, and Town Clerk & Treasurer Julie Sharon

Others Present: Assessor Lisa Wright

Town Clerk Julie Sharon called the meeting to order at 3:00 p.m. and conducted nominations for chair. Nelson Tift nominated Bill Brooks as chair and Ruth Anne Barker seconded the nomination. There were no other nominations. The nomination of Bill Brooks as chair was approved (12-0). Bill Brooks did not vote. Bill Brooks conducted nominations for vice chair. Gary Fredette nominated Lynn Edmunds as vice chair. Ruth Anne Barker seconded the nomination. There were no other nominations. The nomination of Lynn Edmunds as vice chair was approved (12-0). Lynn Edmunds did not vote. All BCA members had already taken and signed their Oath of Office.

No additions or deletions were made to the agenda, although Julie Sharon distributed samples of "Rules of Procedure for BCA Tax Appeal Hearings" and a "Lister Grievance Application form". She would like the members to review and consider adopting these documents, prepared by VLCT, at a later date.

The minutes of the July 24, 2017 meeting were approved on a motion made by Tom Truex and seconded by Nelson Tift. Motion carried (13-0). One minor amendment was made changing p.m. to a.m.

TAX APPEAL #1 – Wayne & Debra Kelly – 105 Hounds Hill Lane (#4250105)

Appellant Wayne Kelly and Assessor Lisa Wright were sworn in.

Lisa Wright introduced the property as a cape-style home and garage on 10.03 acres with two bedrooms and one bath on the first floor and an unfinished second floor and basement. Square footage of 1,120 of living area on the first floor was obtained from an exterior inspection as well as the MLS listing from when the Kelley's purchased the property. The house sits on a private road and has excellent views.

Mr. Kelly said his view is mostly wooded, the land is very wet, and there is currently trenching being done to keep the water away from the house. His garage is three-sided garage, and he asked if he is being charged for four walls. His wood stove has been sold. Mr. Kelly also stated that three of his neighbors' values decreased despite having more square footage than his home.

Ms. Wright reviewed three comparable properties, all located in Wallingford. She reported that Mr. Kelly purchased the property in May 2017 for \$224,000 and added a 26x26 garage and 7'x20'

breezeway. She gave the garage a functional depreciation of \$7,600. Ms. Wright informed the Board that their grievance appeal was denied as the owners did not allow an interior inspection.

An inspection committee was not appointed as Mr. Kelly again refused to allow an interior inspection of the property. He was informed that his appeal was considered withdrawn.

TAX APPEAL #2 – Herbert & Elizabeth Frederick – 150 Jack Perry Road (#0520150)

Appellant Herb Frederick and Assessor Lisa Wright were sworn in.

Lisa Wright introduced the property as a one-room seasonal camp on .69 acres adjacent to Otter Creek. There is no water or septic (or potential for either); a seasonal porta-potty is used, and no expansion of camp would be permitted due to the lot size. The 2017 listed value was \$26,000; the 2018 listed value was \$51,900 but reduced to \$40,800 following the grievance hearing.

Mr. Frederick testified that the property is located in a flood plain. He does not feel the land has any value as it consists of quarry fill. He submitted an appraisal (Exhibit A) prepared by Sargeant Appraisal Service dated March 2018 that reported a market value of \$27,500.

Lisa Wright stated that although there are limitations on the property, it has an intrinsic value as it is a camp on the creek that could not be built today if it were not pre-existing. It was difficult to find comparable properties and therefore, she adjusted two of the four comparable properties contained in the appraisal, giving the details on one property, which is located in Wallingford.

Mr. Frederick indicated that there is no year-round access on the road (Class IV) and replied that the water rose to the bottom of the door when asked if the camp has ever flooded. However, he added that the river is normally not deep enough to swim in. Ron Boucher asked what it would cost to rebuild the camp, and Mr. Frederick estimated \$10-12,000.

An inspection committee of Ron Boucher, Gary Fredette, and Tom Truex will inspect the property on Thursday, September 6th at 6 p.m. Ms. Wright will furnish them with a copy of the tax map.

TAX APPEAL #3 – Andrew Worcester – 252 Old Town Farm Way (#0300252)

Appellant Andrew Worcester and Julia Bonafine and Assessor Lisa Wright were sworn in.

Lisa Wright introduced the property as a two-story home on 10.09 acres with three bedrooms, two full baths and a full finished basement including a recreation room. The 1997, owner-built house showed “more than average” wear and tear for its age and was rated “fair to average”. Views are pleasant at the housesite (located nearly at the end of a dead-end road) but are very good at road front for the site. The 2017 value was \$214,000; the 2018 value was \$235,000 and was reduced to \$228,500 following the grievance hearing.

Mr. Worcester had the following concerns: 1) the \$1,853 value for the basement outside entrance that consists of a 4'x7' slab step and roof; 2) the 256 sq. ft. unfinished boiler room was not excluded from the 1,216 sq. ft. finished basement value; 3) there is not \$5,000 in landscaping value; 4) did not agree with the toolshed and equipment values; 4) there are no porches; 5) wood storage around boiler is storage only; 5) questioned \$15,000 in site improvements; 6) the house design is a raised ranch, not a chalet; and 7) asked for clarification of 168 sq. ft. porch, which is a deck.

Assessor Wright stated she needs to exclude the boiler room (16'x16'). She explained how the Marshall & Swift cost system program inventories; they are rated and then she applies adjusted values. The outside basement entrance value of \$1,853 is the "bulkhead", and depreciation was applied to the value; the site improvements are for drilled well and septic; the landscaping is the driveway, retaining wall, etc.; and the "chalet" designation does not drive the value. She feels it is a well-constructed house and assigned a 3.25 quality rating (3 is average). The minority of properties that increased in value were either new homes or had made improvements. The equipment shed is valued at \$1,100 with the tool shed valued at \$400. A wood deck is considered a porch.

Ms. Wright feels an assessment of \$228,500 is a fair market value if sold on April 1, 2018 and is in line with three similar properties located in Wallingford. Ron Boucher asked whether he used rough lumber and if so, would it have a lesser value. Ms. Wright replied that the market does not make a distinction between the two.

An inspection committee of Sue Thayer, Pat Pranger, and Rose Regula will inspect the property on Monday, September 10th at 3 p.m.

TAX APPEAL #4 – Rodney Stork & Terri Harrington – 126 & 202 Earl Wade Road (#0720126)

Appellants Rodney Stork and Terri Harrington and Assessor Lisa Wright were sworn in.

Lisa Wright introduced the property as two contiguous properties as follows: Parcel 1 is a manufactured home with a three-car detached garage on 8.4 acres, and Parcel 2 is a two-family home plus an apartment over a detached garage on .5 acres. The data collector was only given access to the interior of the first-floor apartment on Parcel 2; however, following listers grievance, an interior inspection was made of the second floor and basement. An interior inspection was not allowed on the residence and three-car detached garage on Parcel 1 and the detached garage with apartment on Parcel 2.

The 2017 value was \$269,400; the 2018 value was \$325,500 and was reduced to \$294,700 following the grievance hearing. The appellants furnished an appraisal (Exhibit A) for a bank loan prepared by Scranton Appraisers, which stated a market value of \$125,000 as of 3/3/14.

Ms. Harrington stated that they live in the doublewide and that the three-car detached garage is not finished, has a one-truck height, has no electricity, and is used for storage. She agrees with the

land value on Parcel 1. However, the house with the two living units on Parcel 2 is in poor condition, and she does not feel the \$129,000 value is correct. They have gutted the basement and the upstairs unit has water damage and is unlivable. Her brother-in-law lives in the house and pays minimal rent. Ms. Harrington also stated that that the .5-acre lot has an easement that doesn't allow for the addition of a driveway.

Ms. Wright reviewed the property values, stating that it was difficult to find comps similar to the property. Therefore, she considered the parcels as separate properties. A sales comparable for both parcels was located in Wallingford that included rental income for Parcel 2.

Ruth Anne Barker asked why the normal \$5,000 landscape value on Parcel 2 was not assessed. Ms. Wright stated that it was valued at \$3,000 because there is no driveway on that parcel. Ms. Barker also questioned the reason for the increased value. Ms. Wright replied that the garage apartment was not included in the value when it was last assessed in 2007. She also stated that the 2014 appraisal has a somewhat limited value.

An inspection committee of Sandy Eddy, Judy Edmunds, and Lynn Edmunds will inspect the property on Thursday, September 6th at 4 p.m.

B. Brooks moved that to recess the hearings until Wednesday, September 19th at 3 p.m. at the Wallingford Town Hall. R. Barker seconded the motion. Motion carried (13-0).

Ruth Anne Barker made a motion to adjourn the meeting. Sandy Eddy seconded the motion. A voice vote was taken, and the motion carried by majority vote. The meeting adjourned at 4:45 p.m.

Julie M. Sharon, Town Clerk