

Wallingford Board of Civil Authority

Minutes
July 9, 2014

Present: Board members for Justice of the Peace were Chair Wendy Savery, Sue Thayer, Charlie Gauthier, Charlie Angel, Sandy Eddy, and Chris Dinnan; Selectboard Gary Fredette, Mark Tessier, and Rose Regula; Listers David Ballou and Russell Lattuca; Town Assessor John Tiffany, and Town Clerk Julie Sharon

Chair W. Savery called the meeting to order at 6:20 p.m. and swore in the Board members.

TAX APPEAL #1 – Rodney Stork – 126 Earl Wade Road (#0720126)

Appellants Rodney Stork and Terri Harrington and the Assessor and Listers were sworn in. John Tiffany stated the value was lowered from \$160,200 to \$149,300 following grievance.

The appellants submitted an appraisal dated 3-4-14 that was prepared for Heritage Family Federal Credit Union (Exhibit A) showing a value of \$124,000. They feel the property is still over assessed by \$24,300 as the bank would not lend them anywhere near the \$149,300 figure.

John Tiffany stated the appraiser had the incorrect acreage, and the town had the mobile home age incorrect at 2010, when it was built in 2008. The appraiser had a land value for 8.4 acres at \$25,000; the town's assessment is \$52,300. The appraiser had a garage value of \$34,532; the town's assessment is \$31,100. John described the high adjustments in the appraiser's comparables and listers' comps.

An inspection committee of R. Regula, S. Thayer, and S. Eddy will visit the property on July 10th at 4:00 p.m.

TAX APPEAL #2 – Ingrid Heyrman – 1041 Dawson Hill Road (#0221041)

The Assessor and Listers were sworn in. John Tiffany stated the property was purchased in December 2012 for \$39,000. Ms. Heyrman asked that the property be assessed at the selling price, which is against VT law. Lister Ballou stated that they

tested the soil and found that the property could possibly be sold as two lots. John reviewed comparable properties sold in town since 2010.

Appellant: No one was present to represent the Appellant. Appellant's letter received on 6-22—14 was read by the Chair. The appellant contests the assessment of her lot, which is assessed at \$79,300 for 14.41 acre. Ms. Heyrman stated in her letter that the property has been listed for sale at \$60,000 for six months with no buyers.

An inspection committee of W. Savery, M. Tessier, and C. Dinnan will visit the property on July 14th at 5:30 p.m.

TAX APPEAL #3 – TTHA – 82 Creek Road (#0020082)

The Assessor and Listers were sworn in. John Tiffany stated that not all of the industrial space is assessed by the town. The building has 26,996 sf of assessed building with 2,628 sf assessed as garage/shed. John Tiffany stated the value was lowered from \$1,765,200 to \$1,201,600 following grievance.

Appellant: No one was present to represent the Appellant. Appellant's letter from Shane Lanan received on 6-24—14 was read by the Chair. Enclosed was a revised sketch of the building (Exhibit A). The appellant states that the marketable area of the property is approximately 57,715 sf and that is it an old, very sectional, multiple-story, differing floor levels, low ceilings, etc. Mr. Lanan also added that with the flood plain and recent flood history with a brook passing under the structure, the revised market value should be \$400,000.

John discussed the comparable market analysis that was provided at grievance by TTHA. Lister Ballou stated that the "brook" mentioned is actually a channel that was used to transport the logs years ago. John stated that the flow of material throughout the plant on the main level. John also stated that the location is desirable in that the raw material is nearby to produce their product, whereby the wood waste is eliminated before it is trucked. Rutland Plywood was used as a comparable, depreciating it to 50%.

An inspection committee of R. Regula, G. Fredette, and S. Eddy will visit the property on July 17th at 3:00 p.m.

TAX APPEAL #4 – Bruce & Lisa Eells – 1221 US Route 7 South (#7011253)

Appellants Bruce & Lisa Eells, the Assessors and Listers were sworn in. John Tiffany stated the value was lowered from \$340,100 to \$280,100 following grievance.

The appellants submitted an appraisal dated 11-25-13 that was prepared for Lake Sunapee Bank (Exhibit A) showing a value of \$195,000. Mr. Eells stated that the property was on the market for over a year at \$225,000, lowered to \$200,000 and purchased for \$180,000. The appellants feel that the town assessment is highly inflated.

John Tiffany stated that the property was sold in 2008 for \$285,000. The value was lowered after a site visit. However, the appraisal contains adjustments of 27-36%, which exceed the 25% limit suggested standard. The appraisal also did not contain adjustments for the finished, heated garage. Comparables were hard to obtain by the appraiser. John discussed the comparables he used. Mr. Eells stated that 7 of the 10.34 acres are in the flood plain, and that the furnace in the garage is useless.

An inspection committee of M. Tessier, W. Savery, and G. Fredette will visit the property on July 14th at 3:00 p.m.

TAX APPEAL #5 – Thomas & Kimberly Phillips, 188 Haven Hill Road (#0080188)

The Assessor and Listers were sworn in. John Tiffany stated the assessed value was changed from \$406,200 to \$440,700. In 2007 two parcels (0080188 & 4200261) were combined; however, the mapping service recently found that the house and acreage was incorrect at 103.99 and it should be 98.37.

Appellants: No one was present to represent the Appellants. Appellants' letter received on 7-09—14 was read by the Chair. The appellant states that the change is listed as a subdivision when the property was never subdivided. They feel the property is overvalued and provided a list of comparables in Wallingford (Exhibit A) showing assessed value and price per acre.

John stated that in the past, combined parcels are valued for one building lot and one set of improvements. However, in 2013 the state felt the correct way to value a property is to give value to the 2nd building lot when applicable, which increased the value. John reviewed the town's comparables and Dave Ballou stated that there is a second lot that can be built on and has access from Westview Road.

An inspection committee of S. Eddy, C. Dinnan, and W. Savery will visit the property on July 13th at 11:30 a.m.

TAX APPEAL #6 – Thomas & Kimberly Phillips, 570 Parker Road (#0240570)

The Assessors and Listers were sworn in. John Tiffany stated that this property was listed as contiguous to an additional 5.83 acres; however, the mapping service pointed out that the two parcels aren't contiguous. The middle parcel was sold in 2009. This parcel is now assessed for \$129,500.

Appellants: No one was present to represent the Appellants. Appellants' letter received on 7-09—14 was read by the Chair. The appellant states that the property is overvalued at \$4,717 per acre and should be around \$3,500. They provided a list of comparables in Wallingford (Exhibit A) showing assessed value and price per acre.

John stated that because the parcels had to be split, the value per acre increases. He reviewed his comparables.

An inspection committee of S. Thayer, C. Angel and W. Savery will visit the property on July 23rd at 2:00 p.m.

TAX APPEAL #7 – Thomas & Kimberly Phillips, 601 Parker Road (#0240601)

The Assessor and Listers were sworn in. John Tiffany stated that this property was listed as contiguous to an additional 27.45 acres; however, the mapping service pointed out that the two parcels aren't contiguous. The middle parcel was sold in 2009. This parcel is now assessed for \$64,300.

Appellants: No one was present to represent the Appellants. Appellants' letter received on 7-09—14 was read by the Chair. The appellant states that the property is overvalued at \$11,029 per acre and should be around \$5,000. They provided a list of comparables in Wallingford (Exhibit A) showing assessed value and price per acre.

John stated that because the parcels had to be split, the value per acre increases. He reviewed his comparables.

An inspection committee of S. Thayer, C. Angel and W. Savery will visit the property on July 23rd at 2:45 p.m.

W. Savery moved that the BCA recess the tax appeal hearings until Wednesday, July 30th at 6:15 p.m. at the Wallingford Town Hall. Mr. Angel seconded the motion; motion passed. There being no further business at hand, Chair Savery recessed the meeting at 8:24 p.m.

Julie M. Sharon, Town Clerk