

Town of Cornwall
Board of Civil Authority Tax Appeal Hearing Continuation Minutes
Thursday, August 4, 2016
7:00 PM

BCA members present: Ben Marks, Ben Wood, Magna Dodge, Sue Johnson, David Anderson

Listers present: Sue Burdick, Liam English

Appellant: Patricia Sgrecci

The recorder was turned on and the meeting was called to order at 7:01 PM.

Chair, Ben Marks indicated that this was the continuation of the John Burton and Patricia Sgrecci tax appeal hearing related to their property at 2137 North Bingham Street, Cornwall, VT, Parcel ID number 050156.1, SPAN number 162-051-10602. Mr. Marks indicated that the purpose of the meeting tonight was to deliver the inspection report of the inspection committee related to the described property and then to go into deliberative session to discuss the substance of the tax appeal and render a decision. Everyone present was asked to state their name and their position. The members of the BCA continue to be under oath.

Copies of the written inspection committee report were handed out to those present. The inspection committee report is dated August 2, 2016. Additional copies will be available at the Town Clerk's office.

It was noted that the appellants were not present at the continuation of the hearing.

Mr. Marks opened the floor to any questions from the BCA members in regard to the inspection and what the inspection committee observed. Liam English asked what material the floors were made of, as it is not mentioned in the report. The floors are finished wood floors. The report indicated that the Yurt does not have running water. Mr. Anderson asked if there was running water in the house. It was reported that there is running water in the house with all the modern amenities. Sue Burdick indicated that there is heat in the Yurt which is provided by a wood stove. Liam English pointed out that the Yurt was moved from another location, as was the house; both buildings were taken down and moved to this location. There is electricity in the Yurt.

At this point, Patricia Sgrecci arrived at the hearing. Mr. Marks indicated to her that the hearing was being recorded and asked her to state her name for the record. The Witnesses oath was given to Ms. Sgrecci, and the oath was signed.

Mr. Marks went over the purpose of the hearing for Ms. Sgrecci. The BCA introduced themselves to Ms. Sgrecci. A copy of the inspection committee report was given to Ms. Sgrecci and she was asked to review the report to see if she had any questions, comments or corrections.

There was a question about the size of the workshop. Mr. Marks indicated that it was not large, about 15 feet square with power running to it and windows on two sides. There were some power tools inside the workshop. The workshop is on a poured foundation according to Ms. Sgrecci.

Sue Johnson asked about the trees that have been planted. Mr. Marks indicated that there are some young trees in the southern portion of the property that get good sun and should mature nicely. They will provide some screening from the road to the south, but will not be a hedgerow.

Ms. Sgrecci indicated that there was one correction to the inspection committee report. The kitchen is separated from the other rooms of the house by one swinging door, not two sliding doors. Also, some of the doors in the living room open, but do not slide. The doors in the living room are glass doors, but not sliding glass doors.

Mr. Marks asked the board to indicate if they had any questions about the report. Mr. Anderson asked Ms. Sgrecci if she felt the inspection committee report was accurate outside of the information about the kitchen and living room doors. She indicated that it was, having read through it quickly. Sue Burdick asked how many structures are on the property, and Ms. Sgrecci indicated that there were two sheds besides the Yurt.

Sue Burdick asked if the second paragraph of the inspection committee report could be changed to read "The inspection committee viewed three buildings at the property: a principal house, built atop a poured concrete basement/foundation, a circular structure (the "yurt"), which sits above ground on poured concrete pillars. The site also has two sheds, one of which is a small workshop. This change will be reflected in the report.

Magna Dodge asked Ms. Sgrecci a couple questions about the Benton appraisal. In the cover letter it is mentioned that the appraisal was prepared for a specific scope of work for a defined value purpose. Ms. Dodge wondered what the scope was and what the defined value purpose was. Ms. Sgrecci did not know and indicated they were just trying to get a value for the property. The other question related to the first paragraph on the second page, the sentence that begins "The appraisal has been performed under the extraordinary assumption that all mechanical systems were in working order as of the effective date of the appraisal, Ms. Dodge asked if all of the mechanical systems were in working order. Mr. Marks asked why Mr. Benton had to make that assumption. Ms. Sgrecci pointed out that he is not a building inspector; he did not turn on faucets, etc., he did a visual inspection. Ms. Sgrecci indicated that all the systems are in working order.

Mr. Marks asked the listers if they had looked at any comparable properties in Cornwall in terms of comparing the appellant's property to other properties in town. Sue Burdick indicated that there were no comparable properties in Cornwall, so they had not. Sue Burdick did indicate that they had done some comparisons with the comparable properties mentioned in Mr. Benton's appraisal, but it is difficult to compare the properties from the different towns because the land schedules are different. Land in Bridport or Starksboro might be valued lower than in Cornwall. Mr. Benton's appraisal does not make any adjustment for any variations in the amount of acreage for the comparable properties, a bank appraisal usually does offer a qualitative adjustment for the land that the comparable properties have. Mr. Marks wondered if there was a mechanism in the appraisal process to take into account the desirability of living in a particular town. Sue Burdick indicated that there is not a way to work the desirability of a town into the appraisal because there is not a statewide land schedule, that each individual town has its own land schedule. Mr. Marks mentioned the neighborhood values resulting from the 2009 town wide reappraisal, and wondered if an acre of land in a particular neighborhood would be comparable to an acre of land in a similar neighborhood. Sue Burdick indicated that it most generally would unless the property owners indicated that a portion of the land was swampy or unusable for some other reason, then they might devalue that portion of the land. Sue Burdick gave the example of a property on Fisher Road that was sold for \$9,000. When the owner appealed the town's appraised value to the BCA, the BCA raised the value of the property, so the owner appealed to the Superior Court and indicated that there was not a suitable site for a building lot. The court ruled in the owner's favor and the value of the property was lowered back to \$9,000.

Mr. Marks asked Ms. Sgrecci if she had any additional questions. Ms. Sgrecci did not have any additional questions, but indicated that the professional appraiser had assigned a value to the property, and they wondered why the town does not compare to that value. Sue Burdick indicated that it is the responsibility of the property owners to provide comparable properties from Cornwall to the listers. The listers did help Mr. Burton find some land comparable properties in Cornwall, but there did not appear to be any houses that were comparable. The comparable properties that were used in the professional appraisal were not comparable in the opinion of the listers, due to differences in the land value, the houses were very different. Ms. Sgrecci indicated that she felt a house with 3 rooms should be valued less than any house that had more rooms than that. Sue Burdick indicated that they based the valuation on square footage and the number of rooms, not what the rooms are used for. Sue B. indicated that they did have the wrong square footage for the house, and they changed that after Mr. Burton pointed it out to them. That resulted in a change in appraisal/result of grievance letter being sent to Mr. Burton & Ms. Sgrecci which reported the lowered value for the house.

Mr. Marks asked for any additional questions or comments. The listers indicated they are comfortable with the valuation of the subject property. Mr. Marks indicated that the evidentiary

portion of the hearing is closed and the BCA would now go into deliberative session. The BCA has 15 days from August 4, 2016 to render a decision that will be sent by certified mail.

The BCA adjourned to the deliberative session at 7:30 pm.

Respectfully Submitted,

Susan Johnson, Town Clerk

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