

BOARD OF CIVIL AUTHORITY

July 29, 2020

TAX APPEAL HEARINGS, Held Remotely via Zoom and call-in

Board of Civil Authority (BCA) Chair Pro Tempore Tim Guiles called the meeting to order at 6:00 pm. Members present in addition to Mr. Guiles were Seth Clifford, Sally Cook, and Clerk Susan Gage.

Mr. Guiles offered to write up the inspection reports following the property inspections. Mr. Guiles also volunteered to photograph or videotape properties under inspection, should other board members feel uncomfortable inspecting during the COVID-19 period.

Present for hearings: Lisa Truchon and Benton Mitchell from the Assessors' office, Roxanne Reslier and Doug Henderson, appellants and Lorraine and Zoltan Horvath appellants.

All BCA members have sworn in under the BCA Oath of Office. A quorum of three members is present.

The following tax appeals were heard:

1. Douglas Henderson and Roxanne Reslier: Parcel 0003-0238; 238 Richmond Rd; Tax Map 07-01-08; Dwl & 2.7 Acres

The hearing opened at 6:10 pm. Chair Pro Tempore Timothy Guiles introduced all the parties present at the meeting. Mr. Guiles then administered the oath to all present and confirmed that there were no conflicts of interest or ex parte communications regarding this hearing. Mr. Guiles asked the Assessors to introduce the property under appeal. Douglas Henderson and Roxanne Reslier then presented their evidence to support a reduction in the assessed value of their property. They presented a number of repair needs at the dwelling, as well as three comparables assessed at a value less than their property. They also noted that their land value should be reduced, as much of it is low quality. They consider a fair valuation of their property to be in the \$180,000 range.

Mr. Guiles then asked the assessors to present their evidence. Lisa Truchon indicated that the assessment takes into account any repair needs through the depreciation of value on the dwelling. She also indicated that the first two acres of any property are always front loaded, as this indicates a building lot, and is valued higher. The assessor then addressed the comparables offered by Mr. Henderson and Ms. Reslier, stating that age, size and land affect valuation.

Mr. Henderson and Ms. Reslier then asked the assessors whether they used comparables in their assessment. Ms. Truchon indicated that they use mass comparables related to neighborhoods, recent sales and the town overall.

Mr. Guiles then explained the rest of the appeal process and that the board will be scheduling a site visit, followed by another meeting where the inspection report will be presented. Following that next meeting, the board will render a decision. Ms. Reslier stated that their neighbor in Vermont would be able to provide access to the home for the inspection. Clerk, Sue Gage will coordinate scheduling the visit and the final meeting.

The hearing was adjourned at 6:45 pm.

2. Zoltan F Horvath and Lorraine B Horvath: Parcel 0075-0109; Cobb Hill Rd; Tax Map 09-01-06.03; Land 18.02 Acres

Zoltan F Horvath, Lorraine B Horvath and Zoltan E Horvath: Parcel 0075-0111; Cobb Hill Rd; Tax Map 09-01-60.04; Land 17.70 Acres

The hearing opened at 6:45 pm. Chair Pro Tempore Timothy Guiles introduced all those present at the meeting, administered the oath to all present and confirmed that there were no conflicts of interest or ex parte communications regarding this hearing. Mr. Guiles asked the assessor to introduce the properties under appeal. The assessor noted that the properties although contiguous, are owned by different people, so cannot be combined.

Mr. Guiles then asked the Zoltan and Lorraine Horvath to present their basis for appeal. Mr. Horvath contends that the property is swamp and ledge and is only useful for limited firewood. He stated that someone needs to walk the property to properly assess it. Mr. Horvath did not present evidence beyond his initial request for appeal.

Mr. Guiles then asked the assessor to both present the evidence from the assessor and respond to Mr. Horvath's request for appeal. Ms. Truchon stated that she had no response to Mr. Horvath's presentation, but that her evidence shows that the properties under question are categorized as residual land only, with no building site. The land is graded at 0.6 which indicates a 40% reduction of the land value. Ms. Truchon indicated that the assessment is a fair and equitable representation of the market value given the physical limitations and attributes of the land.

Mr. Guiles asked the appellants what they feel the land should be valued at. Mr. Horvath responded that he feels 25,000 for both properties would be a reasonable valuation. Assessor, Ms. Truchon asked Mr Horvath whether he had any methodology or evidence to support his claim, and he stated that he did not.

Mr. Guiles explained the process to the appellants. Board members will inspect the property on Friday, July 31, meeting at 9 am at the site.

Hearing was adjourned at 7:10 pm.

Clerk Susan Gage reminded board members that the burden of proof lies with the property owner.

Meeting was adjourned at 7:16 pm.

Timothy Guiles, Chair Pro Tempore

Susan Gage, Clerk

Attachments: Henderson/Reslier - Exhibit A, Letter of Appeal, comparables, photos and repair estimates; Exhibit B, Letter of Appeal, comparables, photos and repair estimates; Exhibit C, repair estimate - Appellants
Exhibit D, Assessor's Reappraisal Overview – Assessor; Exhibit E, Assessor's overview of property and Lister Card – Assessor.