

BOARD OF CIVIL AUTHORITY HEARING MINUTES
JULY 23, 2012
RANDOLPH TOWN HALL
CONFERENCE ROOM B

Board Members Present: Joyce Mazzucco, Stephen Webster, Jack Cowdrey, Frank Reed, Ruth Lutz, Barbara Angell, John Jackson, Richard Burstein, Pam Stafford, Bill Brigham, and Tom Harty

Others Present: Lister Don Sweetser, Town Assessor Patrick French, Justin Poulin, Angeline Poulin, Amy Ashworth, Phyllis Forbes, and Richard Forbes

The Board of Civil Authority hearing for tax assessment appeals was called to order by Chair Richard Burstein at 6:30 p.m. There were four tax assessment appeals to be heard. Town Clerk Joyce Mazzucco informed the board that two of the appellants, BTH Partners, LLC and Marion Hollis, were not able to attend the meeting and they had requested that their hearings be postponed to a later date. A discussion followed, with the following individuals participating in the discussion: Richard Burstein, Joyce Mazzucco, Stephen Webster and Patrick French. There was a question about the Hollis appeal and whether Mrs. Hollis had first appealed to the Board of Listers. Mr. French responded that he had been in contact with Mrs. Hollis' son, Ben, and daughter, Mary, and had given them information about what they needed to do to grieve the property assessment. They did not follow through with what needed to be done to grieve the assessment. However, Stephen Webster did provide information that indicated the property lot was smaller than what is shown in the Listers' records. The Listers adjusted the value based on this information and sent Mrs. Hollis a result of grievance notice.

John Jackson made a motion to postpone the hearings for BTH Partners, LLC and Marion Hollis to August 22, 2012. Jack Cowdrey seconded the motion. A voice vote was taken and the motion carried by majority vote. The tax assessment appeal hearings for BTH Partners, LLC and Marion Hollis will be rescheduled for Wednesday, August 22, 2012. Mr. French suggested that the appellants be asked to submit evidence in writing if they are unable to attend the hearing or to send a designated agent to speak on their behalf.

Mr. Burstein opened the hearing for the Justin and Angeline Poulin tax assessment appeal, Parcel # 257002.000, property located at 450 Vermont Route 12A, 76 acres, farm and dwelling. Stephen Webster stepped down for this hearing because he was involved in the closing on the property. Town Clerk Joyce Mazzucco administered the following oath to the board members: "Do you solemnly swear (or affirm) that you will well and truly hear and determine all matters at issue between taxpayers and listers submitted for your decision. So help you God (or under the pains and penalties of perjury)?" Stephen Webster administered the same oath to Joyce Mazzucco. Ms. Mazzucco asked all the board members who took the oath to sign an oath sheet. Ms. Mazzucco then administered the following oath to all parties presenting evidence in this appeal (Justin Poulin, Angeline Poulin, Don Sweetser and Patrick French): "Do you solemnly swear (or affirm) that the evidence you shall give relative to the cause now under consideration shall be the whole truth and nothing but the truth so help you God (or under the pains and penalties of perjury)?"

Lister Don Sweetser handed out copies of the Town's property assessment for 450 Vermont Route 12A. This was labeled as "Exhibit #1". The appeal letter from Mr. and Mrs. Poulin was labeled as "Exhibit A". Mr. Burstein then asked Mr. Poulin to present his evidence. The Poulins purchased the Webster property last fall and the property was described as 70.6 acres, farm and dwelling. A survey map was recorded as part of the sale and the survey indicated there are 76 acres of land in the Town of Randolph. The Listers increased the number of acres attributed to this property and the property assessment was increased. The Poulins contend that the land values are too high and the values do not account for unusable land, such as land under the road that divides the property (approximately 2.88 acres), land located in the flood plain (approximately 6.5 acres and a lot of gravel) and land of limited use that is being logged and reclaimed for pasture (it will take time for the land to truly be a pasture—a lot of boulders); land access is also limited even though the property does have a lot of road frontage. Also at issue is the intense traffic patterns at certain times of the day (7:30 a.m. to 9:30 a.m. and 3:30 p.m. to 6:30 p.m.) at the intersection of Route 12A, Wallace Hill and the farm, and the property assessment does not appear to account for this as a negative factor. The Poulins have requested to have cattle crossing signs and tractor crossing signs installed as an attempt to slow traffic down. The Poulins have observed that people do not stop at the "Stop" sign at the bottom of Wallace Hill, and they do not abide by the speed limit. They have requested that the Randolph Police patrol more frequently at that intersection to address some of the traffic concerns.

There was a discussion, with the following individuals participating: Justin Poulin, Richard Burstein, Patrick French, Angeline Poulin, and Barbara Angell. Mr. Poulin had a paper copy of the survey map which he referred to as part of his evidence, and Town Clerk Joyce Mazzucco took the map to make a copy so it could be submitted into evidence. The survey map was entered in as evidence as "Exhibit B". Discussion continued about the road frontage, the amount of unusable land, the amount of land under the roads, logging on the property, current use and conservation of the land. Participating in the discussion were the following: Ruth Lutz, Justin Poulin, John Jackson, Barbara Angell, Richard Burstein, Angeline Poulin, Joyce Mazzucco, Bill Brigham, and Tom Harty.

Mr. Burstein then turned the hearing over to the Listers to present their evidence. Patrick French, Town Assessor, presented the information on behalf of the Listers. Mr. French stated that last year the property was listed as having 70.6 acres in Randolph. The survey map prepared by Richard Lunna in 2008 shows the amount of land in Randolph to be 76 acres. The Listers increased the number of acres attributed to be in Randolph and this increased the overall value of the property by \$8,300.00. Mr. Poulin made a request to the Listers to reevaluate the land value for the property. The Listers did go out to reevaluate the property. Their conclusion was that the land has development potential due to the location and amount of road frontage. The house and two acres (housesite) has a land grade of 1.00 (average) and the bulk land, 74 acres (bulk land), has a land grade of 1.10 (slightly above average). The bulk land consists of some land that is considered quite good and some land that is considered poor or less usable, and the land grade is an average of all the land. The land located off Braintree Hill is being improved and is a desirable parcel, with views and road access.

A discussion followed, with the following people participating: Patrick French, Richard Burstein, Tom Harty, John Jackson, and Justin Poulin. Mr. French submitted a map showing the

Poulin property and the property of Jennifer Bryan, with the housesite land grades and bulk land grades indicated on the map. This was entered into evidence and labeled as “Exhibit #2”. Mr. French said the Bryan property is most comparable to the Poulin property. The Bryan property has significantly less road access and is on a private road, and is slightly smaller than the Poulin property. Mr. French stated that no deductions were made to the land grade for the land under the roads because the Listers consider it a positive feature to have the road access. He also stated that it is typical for properties with bulk land to have some land that is more usable and some land less usable. The land grade for the bulk land is an average of the good and the bad. Mr. French told the board that no deduction was made for the traffic issue because there is no sales information that indicates the traffic situation affects sales in this area.

A discussion followed, with the following individuals participating: John Jackson, Justin Poulin, Patrick French, Richard Burstein, Stephen Webster, Tom Harty and Joyce Mazzucco. The discussion touched on current use and what affect conserving the land will have on the property value; the listed and purchase price for the property (property is located in both Braintree and Randolph—listed value in both towns was \$300,000.00 and the purchase price was \$345,000.00); how the land is zoned (part of the property is zoned Industrial, part is Residential and part is RU2-20); part of the property is located in wetlands, and parts have very steep grades. Mr. Poulin stated that he has applied to put the land into land conservation. Mr. Poulin is looking to have the bulk land grade lowered to 1.00. There was no further discussion. Mr. Burstein asked for three (3) board members to volunteer to serve on the Inspection Committee. Tom Harty, Jack Cowdrey and Frank Reed volunteered to serve as the Inspection Committee for this appeal. The site inspection was set for Thursday, July 26, 2012 at 2:00 p.m. at the farm house. The evidence was closed. The Board will meet on Monday, August 20, 2012 to hear the Inspection Committee report on this appeal. The Poulin hearing ended at 7:48 p.m.

The next tax assessment appeal was from Richard and Phyllis Forbes. Mr. Burstein stepped down from this appeal because of a possible conflict of interest. Mr. Webster took over moderating the hearing. Ms. Mazzucco administered the following oath to all parties presenting evidence in this appeal (Richard Forbes, Phyllis Forbes, Amy Ashworth, Don Sweetser and Patrick French): “Do you solemnly swear (or affirm) that the evidence you shall give relative to the cause now under consideration shall be the whole truth and nothing but the truth so help you God (or under the pains and penalties of perjury)?” Patrick French handed out a packet of photographs of the Forbes property and Lister Don Sweetser left to make copies of the property assessment sheets. The property consists of 11.95 acres and manor complex. There are 5 lots: Maricastle, the carriage barn, the Singer Eye Center (former chapel), the parking lot and a 6 acre lot behind Maricastle. The property was originally assessed at \$1,329,000.00. The Forbes asked that the Lister reevaluate the property. The Listers did go out and look at the property again. The Listers, as a result of Grievance, lowered the property assessment by 12% to \$1,170,800.00. The death of Dr. Jack Singer, who was leasing the chapel for his eye care business, did have an affect on the value of the property. The following items were entered into evidence and labeled:

- Exhibit #1: Listers’ photographs of the Forbes property
- Exhibit A: The Forbes’ original appeal letter to the Board of Civil Authority
- Exhibit B: Site Grades for Views-Guidelines and multiple property assessment sheets

- Exhibit C: Laird Bradley Comparative Market Analysis
Exhibit D: 49 South Main Street property assessment sheet

Ms. Ashworth, the attorney representing the Forbes, handed out copies of a comparative market analysis and property assessment sheet for 49 South Main Street to the board members. At issue in this appeal is what the fair market value of the Forbes' property should be. Mr. and Mrs. Forbes believe the property is still over assessed, even with the reduction from Grievance. Before putting the property on the market for sale, the Forbes had a market analysis done by Laird Bradley, Principal Broker-Owner of Williamson Group Sotheby's International Realty. Mr. Bradley's opinion is that it will be difficult to sell the property as a whole, with the two commercial buildings as part of the property. If the property is sold as a whole, the Forbes might need to give a discount in price in order to sell. The property could be subdivided and sold as separate lots. Also at issue is how different multipliers are used within the CAMA system (assessment program used by the Listers). Mr. and Mrs. Forbes feel the multipliers are used arbitrarily and it is difficult to understand how values are attained. Ms. Ashworth talked about different codes used to determine value—Neighborhood, Quality, Land. She also talked about different appraisal approaches, replacement cost less depreciation and the income approach. She believes the income approach is the best method to use for this property. Ms. Ashworth also submitted income sheets for the year 2010 and 2011 as evidence. These documents, because they contain certain information that is considered confidential, will not be available to the public to see. These were entered into evidence and labeled "Exhibit E" for the 2010 document and "Exhibit F" for the 2011 document. Ms. Ashworth also talked about the Land Schedules, which were compiled for the 2006 town-wide reappraisal, used by the Listers, along with other information, to determine land values. She contended that the Land Schedules are out of date and should be updated. Using the outdated schedules gives inaccurate information in determining value.

Mr. French entered into evidence the Listers' property assessment sheet for the Forbes property. This was labeled as "Exhibit #2". He stated that this property is unique and complicated to appraise. There are 5 lots, two commercial buildings and a residence. Mr. French submitted a copy of a subdivision survey of the property into evidence and this was labeled "Exhibit #3". He gave some historical information about the property. In 1985 David Threlkeld totally renovated Maricastle, substantially upgrading the property. The property was subdivided and two lots were sold. In 2000-2001, the Forbes reassembled all the lots and did some upgrades to the foundation and added a kitchen to the residence. The total land value for the property is \$215,100.00 or \$43,000.00 per lot. A land value of \$43,000.00 is not out of line when compared to similar sized lots within the town. It was Mr. French's opinion that the Laird Bradley listing of sales is not a market analysis as it provides insufficient information to be useful. No adjustments were made to show how these sales compare to Maricastle and no adjustments were made for sales from other parts of the state. Mr. French commented about the "Site Grades for Views – Guidelines" which the Forbes' had submitted as evidence. Views are only one component used in determining the land grade. He also talked about the Land Schedules, and noted that the Listers would not go back and change the Land Schedules unless there were sales that reflected a dramatic difference. Mr. French said the property is in good condition and well maintained. He noted that the Forbes had installed a pellet boiler for their

central heat, with oil as a back up. He also stated that the Listers did lower the insulation grade at Grievance.

A discussion followed, with the following individuals participating: John Jackson, Patrick French, Richard Burstein, Phyllis Forbes, Richard Forbes, Stephen Webster, Amy Ashworth, Barbara Angell, and Tom Harty. The discussion touched on what kind of parking would be available to each lot, about rights of way or easements for access to lots, whether the parking lot was generating income for the Forbes (no income), about the need for consistent and fair application of various factors used in determining value, about the need to understand the reasoning behind how the values were determined, about what the Forbes' believe is the real value of the property (\$900,000.00 based on the market analysis by Laird Bradley), about the amount of insulation in the building (very little), about the plumbing and electrical in the building (not all upgraded, Ms. Ashworth asserted there may still have some knob and tube), and about comparable properties (Soares). Mr. French said the Soares property on Meadow Lane is most comparable to the chapel (Singer Eye Center). It has slightly more land and was recently appraised at \$579,400.00. Mr. French submitted a copy of the Lister's property assessment sheet for the Soares property into evidence. This was labeled "Exhibit #4". Ms. Ashworth disagreed with Mr. French's assertion that the Soares property is comparable to the Forbes' property. She noted that the Soares property is new, whereas the chapel parcel would need to be renovated to accommodate a new tenant and would cost a significant amount of money. It was her opinion that the income approach is the best method to determine the value of this property.

There was no further evidence submitted. The evidence was closed. An Inspection Committee was appointed. Pam Stafford, Ruth Lutz and Bill Brigham will serve on the Inspection Committee for this appeal, with Tom Harty as an alternate. The date and time of the inspection are to be determined. The Inspection Committee will inform Town Clerk Joyce Mazzucco of the date and time for the inspection.

Frank Reed made a motion to adjourn the meeting. Tom Harty seconded the motion. A voice vote was taken and the motion carried by unanimous vote. The meeting adjourned at 9:13 p.m.

Attest: _____
Joyce L. Mazzucco, Town Clerk