

**BOARD OF CIVIL AUTHORITY MEETING MINUTES  
RANDOLPH TOWN HALL  
SEPTEMBER 22, 2016  
6:00 P.M.  
CONFERENCE ROOM B**

**Board Members Present:** Joyce Mazzucco, Mike Ross, Jessamyn West, Martha Lawrence, George Phillips, and Richard Burstein

**Others Present:** Lisa Preston, Lister; Ed Luce, Lister; Pat French, Lister; and Morgan and Jonathan Rilling

**1. Call to order.**

The Board of Civil Authority meeting was called to order at 6:00 p.m. by Board Chair Richard Burstein.

**2. Public Comment.**

There was no public comment.

**3. Approve the agenda.**

Mike Ross made a motion to approve the agenda as presented. Jessamyn West seconded the motion. A voice vote was taken and the motion carried by unanimous vote. The agenda was approved as presented.

**4. To hear the property tax assessment appeal of Jonathan and Morgan Rilling, property located at 365 Snows Brook Road, Parcel #107034-010, SPAN #507-159-14159**

Mr. Burstein opened the hearing on the Rilling tax assessment appeal. Town Clerk Joyce Mazzucco administered the following oath to all those presenting testimony: "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)?" The original appeal letter was entered into evidence and labeled as "Exhibit #1". Mr. Burstein turned the hearing over to the Mr. and Mrs. Rilling.

Mrs. Rilling stated that the major area of disagreement with the Listers is in the total square footage for the house. One of the issues is the square footage attributed for the second floor. There is a cathedral ceiling and the open area for that space, measured as 14' X 19', should be deducted from the living area square footage for the second floor. The Rillings believe the actual square footage for their home is 2,570. The Rillings had three different appraisals of their home, each prepared by state certified appraisers, during the course of construction of the house. The appraisals were prepared for the benefit of the bank. Each appraisal does show a different amount for square footage, but the assessed values in each appraisal are fairly close to the value the Rillings believe their property is worth. Mrs. Rilling talked about the cost approach for determining value and it was the opinion of one of the appraisers that the cost approach is not an accurate way to determine fair market value under the current market conditions. The Rillings actual cost for building the house are lower than the Marshall Swift tables that the Listers used. She thinks the Listers based the Town's assessment on what they think the Rilling's costs were and not based on the actual costs. The Rillings believe their property is overvalued and the true assessed value for their property should be \$369,770 and not at \$431,500 as the Town has it valued. The Rillings feel like they

are being taxed on every dollar spent to build their home and not on the true market value. The contractor for the construction was Jeff Brassard and most of the cost of the project ran through Mr. Brassard. Mr. Rilling did perform some of the work on the house, installing some of the flooring in the house, and doing some of the painting.

Mr. Burstein then turned the hearing over to Mr. French. Mr. French submitted the Microsolve CAMA Itemized Property Costs sheet for the subject property into evidence. This was labeled as “Exhibit A”. The subject property described as 33.65 acres located at 365 Snows Brook Road. Before Mr. French began his presentation, Mrs. Rilling submitted an appraisal prepared by Eric Benson Appraisal, dated February 16, 2016, into evidence and this was labeled as “Exhibit #2”. Mr. French began with describing some of the information from the three different appraisals the Rillings had done. The first appraisal was for a construction loan and listed the square footage at 2,359 and showed a value of \$359,000. The second appraisal, also for a construction loan, showed the square footage at 2,066 and a value of \$354,000. At one point the Rillings were going to build a smaller house, but that changed. The Town has the square footage at 2,836. The third appraisal has the wrong dimensions and square footage. It was Mr. French’s opinion that the appraiser did not do a physical inspection of the property when finished or measure the house. It shows the main house as 30’ X 38’ and the Listers show the main house as 30’ by 44’. It was Mr. French’s opinion that the comparables used in the appraisals are out of date. He told the Board the Listers have an obligation to be consistent in how they appraise property and to appraise all property at fair market value.

Mr. French entered into evidence the itemized property cost sheets for two properties in Town which he believes are comparable to the subject property and a side by side comparison of the subject property with a property for sale and under contract:

Exhibit B – Itemized cost sheet for property owned by Jeremy Rilling located at 364 Snows Brook Road

Exhibit C – Itemized cost sheet for property owned by Gailyn Thomas and Amanda Stefanik located at 190 Red Maple Lane

Exhibit D – Comparison of 365 Snows Brook Road and 190 Red Maple Lane

Mr. French talked about the similarities and differences between the subject property and the other comparable properties. He said there are better comparables available now. The Jeremy Rilling property is smaller than the subject property and is not completed but is pretty close in value. He told the Board about the 190 Red Maple Lane property which is for sale and under contract. The Town has it assessed at \$462,300 and the sales price is \$450,000. The 190 Red Maple Lane property is comparable to the subject property in many ways. It is a little older, has a cathedral ceiling also, and it is off a town road. Mr. French explained the information in the side by side comparison describing why adjustments were made and showing the similarities. There was a discussion, with the following individuals participating: Jessamyn West, George Phillips, Richard Burstein, Pat French, and Morgan Rilling. The Listers measure the outside of the house and deduct for floor that is not there. Mrs. Rilling did not think her brother-in law’s house was similar to her home—his home is a post and beam and her home is a stick built. Mr. French believes the two properties are comparable as the same contractor did the work and the quality is similar.

There was no further evidence and Mr. Burstein closed the evidence. An

Inspection Committee was appointed and the following Board members will serve on the Committee: George Phillips, Mike Ross and Jessamyn West. The date and time of the inspection will be determined. The Board will reconvene on Wednesday, October 19, 2016 at 5:30 p.m. to hear the Inspection Committee Report and complete this hearing. The Bilodeau Inspection Committee Report will be rescheduled to 6:00 p.m. on October 19<sup>th</sup>. Notification will be sent to Mr. Bilodeau and Ms. LaBrie about the change.

5. **Other Business.**

Town Clerk Joyce Mazzucco reported that she has not heard back from Mr. Simendinger regarding the Wesco tax assessment appeal. The Board instructed Ms. Mazzucco to contact Mr. Simendinger and to inform him the Board will complete hearing the evidence for the Wesco tax assessment appeal on October 19<sup>th</sup> after the Rilling and Bilodeau tax assessment appeals have been completed.

6. **Recess Hearing.**

Jessamyn West made a motion to adjourn the meeting. The motion was seconded by Martha Lawrence and George Phillips. The meeting adjourned at 6:45 p.m.

Attest: \_\_\_\_\_  
Joyce L. Mazzucco, Town Clerk