

**BOARD OF CIVIL AUTHORITY HEARING MINUTES  
RANDOLPH TOWN HALL  
CONFERENCE ROOM B  
OCTOBER 6, 2015**

**Board Members Present:** Joyce Mazzucco, Richard Burstein, James Sault, Martha Lawrence, Mike Ross, George Phillips, Larry Richburg, Tom Harty, Jessamyn West, Tom Schersten, and Ruth Lutz

**Others Present:** Don Sweetser, Lister; Ed Luce, Lister; Pat French, Town Assessor; John Pimental, and Yoshiko Pimental, appellants

The Board of Civil Authority hearing for tax assessment appeals was called to order at 6:29 p.m. by Board Chair Richard Burstein. The first order of business was to approve the agenda. Martha Lawrence made a motion to approve the agenda. Mike Ross seconded the motion. A voice vote was taken and the motion carried by majority vote. The agenda was approved.

The next order of business was to hear the tax assessment appeal of Nicholas Pappas, property located at 13 Lincoln Avenue, Parcel #229009-000, SPAN #507-159-13577. Town Clerk Joyce Mazzucco informed the Board that Mr. Pappas called her today and verbally asked to have his appeal withdrawn.

The next order of business was to hear the tax assessment appeal of John and Yoshiko Pimental, Trustees for the Pimental Family Revocable Trust, property located at 253 Edson Road, Parcel #114031-010, SPAN #507-159-12753. Before hearing this appeal, Town Clerk Joyce Mazzucco administered the following oath to the Board members and had them sign an oath sheet: "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)? She also administered the following oath to Patrick French, Town Assessor, and John Pimental, appellant: "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 tax assessment appeal letter was entered in as evidence and was labeled as "Exhibit #1". A copy of the FY 2016 property tax bill was entered in as evidence and was labeled as "Exhibit #2". The Town has the subject property assessed at \$440,000 and is described as 22 acres and dwelling. Mr. Burstein asked Mr. Pimental to present his case in this appeal to the Board. Mr. Pimental submitted a handout with information on thirteen different properties. This handout was labeled as #Exhibit #3". The property information in the handout was compiled from information Mr. Pimental gathered from the internet. The coversheet for the handout summarized information about the various properties, and the values listed reflect either actual sales prices or listed prices for homes that have sold or are currently on the market in the Randolph-Bethel-Brookfield-Braintree-Tunbridge areas. The rest of the handout was copies of descriptions for each of the properties and the sale and/or listed price. Where possible he listed the year the homes were built. There are some differences in the amount of land, square footage,

number of bedrooms, bathrooms, garages, barns, sheds and pond/pool. Mr. Pimental highlighted the differences on his coversheet. Mr. Pimental believes that all the properties he researched are comparable to his property. The average value for all thirteen properties on the coversheet is \$342,031. The average value for the properties listed on the coversheet that are located in Randolph is \$358,563. The Board members asked questions about the property—the year built, the number of sheds, whether the land was open or wooded. The following individuals participated in the discussion: Mike Ross, John Pimental, Jessamyn West, Richard Burstein and Ruth Lutz. The house was built this year and there are two sheds on the property. Two acres of the land is open, the rest is wooded and sloping. Mr. Pimental believes the assessment value for his property should be closer to the \$358,563 average value he presented in his handout.

Mr. Burstein asked Mr. French to present the Town's case in this appeal. Mr. French submitted a copy the Town's appraisal sheet for the Pimental property as evidence. This was labeled as "Exhibit A". He also submitted a copy of photos of the subject property and these were labeled as "Exhibit B", "Exhibit C" and "Exhibit D". He told the Board that there were two recent sales that are excellent comparables to the subject property, one sale took place a few months before April 1<sup>st</sup> and the second sale took place a couple months after April 1<sup>st</sup>. Both properties are similar to the subject property, and both sales took place in Randolph. Mr. French did a market comparison of the subject property, 1243 Hebard Hill Road property and 1475 Hebard Hill Road property, and submitted a copy of the market comparison as evidence. This was labeled as "Exhibit E". The market comparison supports the Town's assessment value of \$440,000. Adjusting for differences between the three properties, the comparison shows an adjusted value of \$450,600 for the 1243 Hebard Hill Road property, and adjusted value of \$553,500 for the 1475 Hebard Hill Road property. Questions were asked about the market comparison and Mr. French explained how a market comparison works and explained how and why various adjustments were made between the subject property and the two Hebard Hill Road properties. The following individuals participated in the discussion: Mike Ross, Jessamyn West, Jim Sault, Tom Schersten, John Pimental, Joyce Mazzucco, Richard Burstein, and Tom Harty. Mr. Pimental pointed out that Mr. French a very narrow comparison, presenting only two comparables, while he provided thirteen. Mr. Pimental was asked if an appraisal of his property had been done. He said there had actually been two appraisals—one in May of 2014, while the house was under construction. The appraised value then was \$365,000. The second appraisal was done in January 2015 for the bank. This appraisal showed a value of \$400,000. A copy of that bank appraisal was submitted as evidence and was labeled as "Exhibit #4. Mr. Pimental said the bank appraisal was for the bank's benefit. He believes the true market value for his property is around \$358,000 based on his research. Discussion continued, with the following individuals participating in the discussion: John Pimental, Pat French, George Phillips, Jessamyn West, Richard Burstein, Tom Harty, Larry Richburg, Joyce Mazzucco, and Jim Sault. The use of Zillow was discussed. Mr. French submitted copies of the Vermont Property Transfer Tax Return forms for the two comparable properties, 1243 Hebard Hill property, labeled as "Exhibit E", and 1475 Hebard Hill property, labeled as "Exhibit F". How land values are determined was discussed. Mr. French explained that he used the land schedules from 2006 reappraisal to determine land value. Cost per square foot was also discussed. Also discussed was the quality of materials used. Mr. Pimental reiterated the narrowness of Mr. French's comparables.

There was no further discussion. Mr. Burstein asked for volunteers to serve as the Inspection Committee. Jim Sault, Larry Richburg and Jessamyn West volunteered to serve as the Inspection Committee. The site inspection will take place on October 17, 2015 at 9:00 a.m. Jim Sault made a motion to recess the hearing. Jessamyn West seconded the motion. A voice vote was taken and the motion carried by majority vote. The Pimental hearing recessed at 7:29 p.m. and will reconvene on November 3, 2015 at 6:00 p.m.

The next order of business was to consider the tax assessment appeal of Richard and Helen Danehower, property located on Lefebvre Road, 10.20 acres, Parcel #119000-111, SPAN #507-159-13160. The Danehowers were not present at the meeting. Mr. Burstein opened the hearing for the Danehower tax assessment appeal at 7:30 p.m. The Danehower's appeal letter as evidence and labeled it as "Exhibit #1". A copy of the FY 2016 property tax bill was entered as evidence and labeled as "Exhibit #2". The Listers did reduce the property assessment by 25% from \$145,400 to \$109,100. There was a discussion about the Green Mountain Stock Farm covenants. The following individuals participated in the discussion: Richard Burstein, Tom Harty, Joyce Mazzucco, Jessamyn West, and Jim Sault. Town Clerk Joyce Mazzucco administered the following oath to Pat French, Town Assessor: "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)? Mr. French submitted the Town's appraisal for the subject property into evidence. This was labeled as "Exhibit A". The subject property is just land and is partly open and partly wooded. A discussion followed about the land values for property located on the Green Mountain Stock Farm. Participating in the discussion were the following individuals: Jim Sault, Pat French, Richard Burstein, Ruth Lutz, Tom Harty. The land schedules from the last three town wide reappraisals have indicated that the land values for the Green Mountain Stock properties are higher than the rest of Randolph based on sales. Because there have not been any good sales in the last few years, and because a number of Green Mountain Stock Farm owners have complained about the land values, the Listers reduced the value code from 2 to 1 1/2, reducing the value by 25%. There was no further discussion. Jim Sault made a motion to close the hearing. Martha Lawrence seconded the motion. Jim Sault, Larry Richburg and Jessamyn West were appointed to the Inspection Committee. The Inspection Committee will inspect the property on October 17, 2015 at 10:00 a.m. This hearing will reconvene on November 3, 2015.

Jim Sault made a motion to recess the hearings to Tuesday, October 13, 2015 at 6:00 p.m. Mike Ross seconded the motion. A voice vote was taken and the hearing recessed until October 13, 2015 at 6:00 p.m.

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