

**BOARD OF CIVIL AUTHORITY TAX ASSESSMENT APPEAL
HEARING MINUTES
RANDOLPH TOWN HALL
CONFERENCE ROOM B
NOVEMBER 3, 2015**

Board Members Present: Joyce Mazzucco, Mike Ross, Richard Burstein, Ruth Lutz, Tom Harty, George Phillips, Martha Lawrence, James Sault, Jack Cowdrey, Jessamyn West, Tom Schersten and Larry Richburg (arrived at 6:20 p.m.)

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 6:00 p.m. by Board Chair Richard Burstein. The first order of business was to approve the agenda. Mike Ross made a motion to approve the agenda as presented. Jim Sault 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 the continuation of 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. A copy of the Inspection Committee Report was handed out to everyone before the start of the hearing. Mr. Burstein had the Inspection Committee Report entered into evidence and it was labeled as "Exhibit H". There were some minor corrections to the Inspection Committee Report. Jessamyn West's name was spelled incorrectly and was corrected to "Jessamyn" not "Jessamine". Don Sweetser noted there was an error in the direction of which side of the house certain features were located. John Pimental confirmed the directions were incorrect. It should have been the "easterly" side, not "westerly" side, as stated in paragraphs two and three. These two errors were also corrected. Mr. Burstein opened the floor to discussion of the Inspection Committee Report. There was a discussion about the 960 square footage of the second level. Participating in the discussion were the following individuals: Jessamyn West, Jim Sault, Joyce Mazzucco, Pat French, John Pimental, and Don Sweetser. There was no further discussion of the Inspection Committee Report.

Mr. Burstein asked Mr. Pimental if he had any additional information to be entered into the record. Mr. Pimental told the Board he had done some more research and found some other sales/listings of properties that he thought were comparable to his property. He submitted a packet which contained information on and photos of five different properties, with a summary coversheet. This packet of information was entered into evidence and Labeled as "Exhibit #5". Mr. Pimental indicated that the values he listed on the coversheet were just the house values and did not include the land. He thought the 851 Hebard Hill Road house value was most comparable to his property. The Hebard Hill property has more than his property (4 bedrooms, 3 baths, ½ bath, 2 garage bays, barn, and basement) and has a building assessment of \$351,400. It is a newer home, built in 2011 and is in good condition. The Hebard Hill property is currently on sale for \$384,900. Mr. Pimental also did a comparison adjustment of the 851 Hebard Hill property to his property. He entered this document into

evidence and this was labeled as “Exhibit #6”. This sheet indicated an adjusted value of \$254,400 for his property. A discussion followed, with the following individuals participating in the discussion: Pat French, Jim Sault, Ruth Lutz, and John Pimental. Mr. French told the Board that the 851 Hebard Hill Road house is a good quality modular home, but it is a different quality than the subject property. The Pimentals had two bank appraisals done, one appraisal showed a value of \$365,000 for the subject property, and the other showed a value of \$400,000.

Mr. French summarized the Listers position on this appeal. He said he stands by the information presented in the sales grid that was presented into evidence. The analysis comparing the subject property to the two higher priced sales and adjusting for the differences is a good indication of value.

Mr. Pimental summarized his argument that the value for his property should be lowered to a value closer to some of the properties he presented as comparables. He said that using higher valued properties as comparables can bias the outcome. He believes other properties could be found that would be comparable and would give a more equitable outcome.

There was no further discussion or evidence presented. Mr. Burstein asked for a motion to close the evidence. Jessamyn West made a motion to close the evidence. Mike Ross seconded the motion. A voice vote was taken and the motion carried by majority vote (1 absention-Richard Burstein). The evidence was closed.

The Board was in agreement to discuss the evidence and make a decision in open session. A discussion followed, with the following individuals participating in the discussion: Jim Sault, Joyce Mazzucco, Tom Schersten, Tom Harty, Jessamyn West, Richard Burstein, and Ruth Lutz. The Board discussed the square footage, the two bank appraisals, about some of the values on the itemized cost sheet, whether or not the itemized cost sheet reflects any adjustments for different factors such as useable space, and energy efficiency. There was no further discussion. Jim Sault made a motion to accept the value as set by the Listers at \$440,000. Mike Ross seconded the motion. There was no discussion of the motion. A voice vote was taken and the motion carried by majority vote. (9-1-2) (Abstentions-Richard Burstein and Jack Cowdrey—not present at previous meeting). The value for the subject property will remain at \$440,000. A written decision will be sent within 15 days to the appellants. This hearing closed at 6:42 p.m.

The next order of business was to hear the Inspection Committee Report on the tax assessment appeal of Richard and Helen Danehower, property located on Lefebvre Road, 10.20 acres, Parcel #119000-111, SPAN #507-159-13160. Mr. Burstein opened the hearing at 6:42 p.m. The Danehowers were not present at the meeting. Copies of the Inspection Committee Report were handed out before the earlier hearing. There were three errors in the Inspection Committee Report. Jessamyn West’s name was misspelled and was corrected. There was also a zero left off the parcel number in paragraph 2 that was corrected. The third error was in the dollar amount in the first sentence of the third paragraph. This was corrected to \$109,100. Mr. Burstein had the Inspection Committee Report entered into evidence and it was labeled as “Exhibit B”. Mr. Burstein opened the floor for discussion of the Inspection

Committee Report and the tax assessment appeal. A discussion followed with the following individuals participating in the discussion: Richard Burstein, Jim Sault, Joyce Mazzucco, George Phillips, Jessamyn West, and Tom Schersten. The burden of proof in a tax assessment appeal is on the taxpayer. The only evidence presented on behalf of the Danehowers was their appeal letter. The Listers did adjust the value on the property from \$145,000 to \$109,100, a 25% reduction. There was no further discussion. Jim Sault made a motion to accept the value assigned by the Listers at \$109,100. Martha Lawrence seconded the motion. There was no discussion of the motion. A voice vote was taken and the motion carried by majority vote. (10-0-2) (Abstentions-Richard Burstein and Jack Cowdrey—not present at previous meeting). The assessment value for the property on Lefebvre/Sarum Hill Road will remain at \$109,100. A written decision will be sent to the appellant within 15 days. The hearing closed at 6:52 p.m.

Tom Schersten made a motion to recess the hearings to Thursday, November 19, 2015 at 6:00 p.m. Larry Richburg seconded the motion. A voice vote was taken and the hearing recessed at 6:53 p.m. The hearings will reconvene on November 19, 2015 at 6:00 p.m.

Attest: _____
Joyce L. Mazzucco, Town Clerk