

**BOARD OF CIVIL AUTHORITY
TAX ASSESSMENT APPEAL HEARING MINUTES
RANDOLPH TOWN HALL
CONFERENCE ROOM B
NOVEMBER 19, 2015**

Board Members Present: Joyce Mazzucco, Jack Cowdrey, Ruth Lutz, Tom Schersten (left at 7:00 p.m.), Mike Ross, Jim Sault, Martha Lawrence, George Phillips, and Larry Richburg

Others Present: Ed Luce, Lister; Pat French, Town Assessor; Rich Lagerstedt, Fee Appraiser; and Jesse (Sam) Sammis and Jean (Jinny) Tilt Sammis, appellants

The Board of Civil Authority hearing for tax assessment appeal of Jesse and Jean Sammis was called to order at 6:03 p.m. by Town Clerk Joyce Mazzucco as the Board Chair Richard Burstein was not present at the meeting. The first order of business was to elect a Chair Pro Tem to moderate this hearing. Ms. Mazzucco opened the floor for nominations. Jack Cowdrey nominated Jim Sault to act as Chair Pro Tem. Mike Ross seconded the motion. There were no further nominations. A voice vote was taken and Jim Sault was elected as Chair Pro Tem by majority vote.

The next order of business was to approve the meeting agenda. George Phillips made a motion to approve the agenda as presented. Mike Ross seconded the motion. A voice vote was taken and the motion carried by unanimous vote. The agenda was approved as presented.

The next order of business was to hear the tax assessment appeals of Jesse and Jean Sammis for properties located at: 11.79 acres & barns, Stock Farm Road, Parcel # 119000-059, SPAN #507-159-13152; 12.38 acres, Clover Hill Road, Parcel #119000-045, SPAN #507-159-13150; 14.40 acres, Clover Hill Road, Parcel #119000-039, SPAN #507-159-13146; 10.2 acres, Clover Hill Road, Parcel #119000-038, SPAN #507-159-13145; 80 Lefebvre Road, Parcel #119000-001, SPAN #507-159-13127; and 20.4 acres, Fish Hill Road, Parcel #119000-014, SPAN #507-159-13134. Town Clerk Joyce Mazzucco administered the following oath to Jack Cowdrey who had not participated in previous hearings: “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?” Ms. Mazzucco also administered the following oath to Patrick French, Rich Lagerstedt, and Jesse Sammis: “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 following items were entered into evidence and labeled as follows:

- Exhibit #1: Tax assessment appeal letter from Jesse and Jean Sammis, dated 09/25/2015 and received by the Town Clerk on 09/25/2015.
- Exhibit #2: Notice of Result from Grievance for Parcel #119000-059, SPAN #507-159-13152, 11.79 acres and barns on Stock Farm Road
- Exhibit #3: Notice of Result from Grievance for Parcel #119000-045, SPAN #507-159-13150, 12.38 acres on Clover Hill Road

- Exhibit #4: Notice of Result from Grievance for Parcel #119000-039, SPAN #507-159-13146, 14.40 acres on Clover Hill Road
- Exhibit #5: Notice of Result from Grievance for Parcel #119000-038, SPAN #507-159-13145, 10.2 acres on Clover Hill Road
- Exhibit #6: Notice of Result from Grievance for Parcel #119000-001, SPAN #507-159-13127, 30.60 acres and dwelling located at 80 Lefebvre Road
- Exhibit #7: Notice of Result from Grievance for Parcel #119000-014, SPAN #507-159-13134, 20.4 acres on Fish Hill Road
- Exhibit #8: Document entitled "Randolph Properties Summary" date 06/18/2015
- Exhibit#9: Copy of email from Jesse Sammis to Pat French dated 06/18/2015
- Exhibit #10: Copy of email from Jesse Sammis to Pat French dated 08/19/2015
- Exhibit #11: Copy of a fee appraisal prepared by Richard Lagerstedt for the benefit of Jesse and Jean Sammis, as of 10/23/2015
- Exhibit#12: Updated copy of "Randolph Properties Summary" dated 11/19/2015
- Exhibit#13: Document entitled "Assessed Value Explanation" dated 11/19/2015

Chair Pro Tem Jim Sault asked Mr. Sammis to present his case for the tax assessment appeals. Mr. Sammis asked the Board to skip ahead and discuss the appeal on 80 Lefebvre Road first because the fee appraiser who prepared the appraisal on his property, Rich Lagerstedt, was present at the hearing and needed to leave as his wife was waiting for him. The Town has the Lefebvre Road property assessed at \$2,235,600. Based on Mr. Lagerstedt's research in preparing the appraisal for 80 Lefebvre Road, and his inspection and measuring of the subject property, it is his opinion that the subject property should be valued at \$1,150,000. Mr. Lagerstedt has over 20 years of experience as an appraiser. There was a discussion about the appraisal and components of the appraisal, the square footage of the subject property, the comparables used in the appraisal, the equalization of house values between different towns, the location of some of the comparables, adjusted land values, weighted averages, and how the mix of houses in one area may be different from Randolph and may distort some of the values presented. Participating in the discussion were the following individuals: Rich Lagerstedt, Jim Sault, Larry Richburg, Ruth Lutz, Pat French, Joyce Mazzucco, George Phillips, Tom Schersten, and Sam Sammis. The square footage ascribed to the subject property in the appraisal is different from the square footage the Listers have for the subject property in the Town's itemized cost sheet. Some of the comparables used in the appraisal were for properties currently for sale on the market. The Town has the square footage for the living area as 6,035 (does not include the apartment over the garage, which is 957 square feet, and 2,539 square feet for the square footage of the basement). Mr. Lagerstedt stated that the strongest comparable to the subject property is a property located at 601 Sarum Hill Lane which is for sale on the market for \$1.29 million. This property has 6,012 square feet living area, and 131 acres of land. The Town has the Sarum Hill property valued at \$2,279,900. It was noted there were some substantial adjustments (\$165,000, \$172,500, \$201,000 as examples) made in the market analysis presented in the fee appraisal. Two more items were entered into evidence and labeled. Exhibit #14 is a graph comparing the assessed value to appraised value for three high valued properties in Randolph. Exhibit #15 is spreadsheet which is a sample of information used to equalize values to 100%. The Town's itemized property cost sheet for the subject property was entered into evidence on behalf of the Listers and this was labeled as Exhibit A. Mr. French told the Board that when Mr. Sammis grieved to the Listers, the Listers only looked at the value of the land and did not realize the house value was also being

grieved. He told the Board that the Listers have arranged to have an independent appraisal of the subject property performed and asked for additional time so the appraisal can be completed and presented as evidence. Mike Ross made a motion to continue the hearing on the 80 Lefebvre Road property to December 17, 2015. Ruth Lutz seconded the motion. A voice vote was taken and the motion carried by unanimous vote. The hearing on the 80 Lefebvre Road property will continue on December 17, 2015. Mr. French commented about the Wink Willett property and told the Board that there had been three previous appraisals of the Willett property, of which two of these appraisals were of higher value and one lower than the Town's appraisal, and they varied greatly. Mr. Sammis commented that the Sarum Hill property is the best comparable. The property has been for sale on the market for some time now and there have been no offers according to Mr. Sammis.

Mr. Sammis continued the hearing on the remaining five properties. He referred to Exhibit #13, "Assessed Value Explanation", and noted that Parcel #119000-059, 11.79 acres and barn on the Stock Farm Road, valued at \$113,400, is acceptable. Joyce Mazzucco asked Mr. Sammis if he wished to withdraw the tax assessment appeal on Parcel #119000-059. She explained that if the parcel was not withdrawn, then the Board would still be required to go through the process of an Inspection Committee, follow-up hearing and decision. Mr. Sammis withdrew his tax assessment appeal on the Stock Farm Road property.

The next property referred to on Exhibit #13 is a 12.38 acre parcel located on Clover Hill Road. The property was formerly owned by Joan O'Neil, Mrs. Sammis' first cousin. The property had been on the market for about 5 years when Mr. and Mrs. Sammis bought the property for \$50,000. The reason Mrs. O'Neil sold the property was due to the high property taxes. Mr. and Mrs. Sammis believe the assessed value for the subject property should be \$30,000 based on the fact that Lots 34 and 36 sold in May, 2015 for \$18,000 each, and Lot 38 sold in September, 2014 for \$30,000. There was a discussion about this property. Participating in the discussion were Sam Sammis, Martha Lawrence, George Phillips, Jim Sault and Pat French. Mr. French submitted the Town's itemized cost sheet into evidence and was labeled as Exhibit B. Clover Hill Road is a Class 4 road.

Discussion continued on this parcel, with the following individuals participating: Sam Sammis, Pat French, Jean Sammis, George Phillips and Ruth Lutz. The value for this property was lowered at Grievance to \$76,200, a 25% reduction. There was a discussion about the neighborhood multiplier and how it is calculated. Mr. French told the Board that during the past three town-wide reappraisals, the land values, based on sales, indicated the Green Mountain Stock Farm land was selling for double the value as compared to other land sales in Randolph. Mr. Sammis was asked if any of the properties under appeal were on the market for sale and what the list price is. Mr. Sammis told the Board that the 20.4 acre parcel on Fish Hill Road, listed as #6 on the Exhibit #13, is for sale at a list price of \$250,000. Mr. and Mrs. Sammis purchased this parcel in 2001 for \$70,000, but they believe the assessed value should be \$40,000. This is based on the recent sales mentioned earlier, as well as a sale that took place in October, 2014 from Runde to Dingledine for \$20,000. Mr. French submitted a copy of the "Green Mountain Stock Farm Master Plan for Development" into evidence and this was labeled as Exhibit C. He also submitted a copy of a newspaper ad into evidence and this was labeled as Exhibit D. The ad appeared in the newspaper during the months of June, July, August and

September of 2014 promoting the sale of lots at the Green Mountain Stock Farm. It said that “Beautiful building sites of 10 acres, starting at \$100,000.”

Discussion continued, with the following individuals participating: George Phillips, Sam Sammis, Pat French, Ruth Rutz, Jim Sault, Ed Luce, and Joyce Mazzucco. There was a discussion about the protective covenants and Mr. Sammis told the Board that there are 7 property owners who have requested to opt out of the master plan. There was a question about recent sales of 10 acre lots in Randolph. Mr. French mentioned the 5 acre lot purchased by Joshua Mather, which is located on Fish Hill Road (across the street from Green Mountain Stock Farm property), and was purchased at \$55,000. Ed Luce told the Board he recently sold a 5.8 acre parcel at the end of Fish Hill Road for \$50,000. Mr. French submitted the Town’s itemized cost sheets for three more parcels and these were entered into evidence and labeled as follows: Exhibit E-Parcel #119000-014, 20.4 acres on Fish Hill Road; Exhibit F-Parcel #119000-038, 10.2 acres on Clover Hill Road; and Exhibit G-Parcel #119000-039, 14.40 acres on Clover Hill Road. Mr. French pointed out that the 10.2 acre parcel mentioned earlier (Lot #38) was purchased back from Mr. Sammis’ sister, Anne Sammis, and that Mr. Sammis purchased the 14.40 acre parcel (Lot #39) in 2005 for \$80,000.

Discussion continued. Participating in the discussion were Sam Sammis, Jack Cowdrey, Pat French, George Phillips, and Ruth Lutz. Mr. Sammis talked about the annual dues and described how the funds are used. Mr. Sammis told the Board the dues are used to cut the open fields if the property owner does not have it done by October each year. The funds are also used to maintain the trail system so all Green Mountain Stock Farm property owners have access to the 1,300 acres for hiking, biking and cross country skiing, and to maintain the interior roads. The dues are around \$260-\$320 per year. Mr. Sammis re-iterated that he believes the information he provided reflects fair market sales and the values for his properties should be lowered. Mr. French does not believe the transactions presented by Mr. Sammis are true arm’s length transactions. The market has been soft and the Listers did already adjust the land values for the properties under appeal by 25%. The Listers will be adjusting the rest of the Green Mountain Stock Farm land values for next year.

There was no further discussion. Mike Ross made a motion to close the evidence on the three Clover Hill Road properties and the Fish Hill Road property. George Phillips seconded the motion. A voice vote was taken and the motion carried by majority vote with one abstention (Jim Sault). The evidence for the hearing on the three Clover Hill Road properties and the Fish Hill Road property was closed. The next order of business was the appointment of the Inspection Committee. The following Board members volunteered to act as the Inspection Committee: Jim Sault, George Phillips and Martha Lawrence. The Inspection Committee will make their inspection on December 5, 2015, meeting at the Town Hall at 9:00 a.m.

There was no further business to consider. Mike Ross made a motion to recess the hearing until Thursday, December 17, 2015. Larry Richburg seconded the motion. A voice vote was taken and the motion carried by majority vote. The hearing recessed at 7:55 p.m.

Attest: _____
Joyce L. Mazzucco, Town Clerk