

**BOARD OF CIVIL AUTHORITY
TAX ASSESSMENT APPEAL HEARING MINUTES
RANDOLPH TOWN HALL
CONFERENCE ROOM B
DECEMBER 17, 2015**

Board Members Present: Ruth Lutz, James Sault, Mike Ross, Jack Cowdrey, George Phillips, Larry Richburg, Martha Lawrence, Tom Schersten, and Joyce Mazzucco

Others Present: Ed Luce, Lister; Don Sweetser, Lister; Pat French, Town Assessor; Bruce Taylor, MAI, Certified General Real Estate Appraiser; Jesse “Sam” Sammis and Rich Lagerstedt, Certified Appraiser

The Board of Civil Authority tax assessment appeal hearing of properties owned by Jesse and Jean Sammis, properties located at: 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, and Parcel #119000-014, SPAN #507-159-13134, was called to order by Chair Pro Tem Jim Sault at 6:05 p.m. The first order of business was to approve the agenda. Mike Ross made a motion to approve the agenda as presented. Ruth Lutz seconded the motion. A voice vote was taken and the motion carried by unanimous vote. The agenda was approved.

The next order of business was to continue the hearings on the five (5) different properties Mr. and Mrs. Sammis were seeking a reduction in value. Joyce Mazzucco suggested that the Board continue the tax assessment appeal hearing by first collecting all the evidence on the appeal for 80 Lefebvre Road, Parcel #119000-001, then proceed with accepting the Inspection Committee Reports for the other four land properties and then go into deliberation on the four land properties. The Board was agreeable to this suggestion.

The Listers had hired Bruce Taylor to perform a professional appraisal of the 80 Lefebvre Road property and the completed appraisal was just received. Jim Sault asked if the Taylor appraisal was to be entered into evidence. Mr. French acknowledged that it was the Listers’s intent to enter this document into evidence. The Taylor appraisal was entered into evidence and labeled as “Exhibit H”. Copies of the appraisal were circulated to the Board members to review.

Mr. French asked to be recognized so he could provide some background information. Mr. Sault acknowledged Mr. French and asked him to proceed. Mr. French told the Board that Mr. Sammis had made an appeal to the Listers at Grievance about the land values for several properties. At the time of Grievance, there was a misunderstanding and the Listers did not realize that Mr. Sammis was also appealing the value of the house at 80 Lefebvre Road. Because this property is a higher value property, the Listers felt they needed a professional assistance to determine the true market value. The Listers hired Mr. Taylor because he has performed other appraisals for the Town’s benefit, and they respect his unbiased, professional approach to appraising. Mr. French then asked if he could have Mr. Taylor come forward to present testimony. Town Clerk Joyce Mazzucco administered the following oath/affirmation to Bruce Taylor: “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 proceeded to ask Mr. Taylor a number of questions. Mr. Taylor has been in the appraisal business for 54 years, appraising properties all over New England since 1961. He worked for a time for the Vermont Department of Taxes in the Property Valuation and Review Division, and in 1976 went into business on his own. He is a Senior Residential Appraiser and has attained the MAI designation, the highest professional designation. Mr. Taylor inspected the property, walked around the property and made various measurements. In the appraisal process, he also looked for sales of comparable properties, concentrating in the Central Vermont area. He used a variety of sources to gather the data used in completing his appraisal—MLS (Multiple Listing Service) system, information from various town clerk and lister offices, etc. He found a number of sales of properties that are comparable to the subject property. After adjusting for differences in lot sizes, locations, site improvements and time between the various comparable properties and the subject property, it was Mr. Taylor’s opinion the fair market value for the subject property should be \$1,260,000.00. In his opinion, the sales most comparable to the subject property were the Newbury and Waitsfield sales. There was a brief discussion, with the following individuals participating: George Phillips, Jim Sault, Joyce Mazzucco, Sam Sammis, Pat French, Martha Lawrence, Ruth Lutz, and Larry Richburg. Mr. Sammis indicated he was satisfied with the Taylor appraisal. Mr. French recommended that the assessed value for the subject property be set no lower than the \$1,260,000.00 value from the Taylor appraisal. Also discussed was the next step in the appeal process and the need to appoint an Inspection Committee. The following Board members volunteered to serve as the Inspection Committee: Jim Sault, Mike Ross and Ruth Lutz. The inspection will take place on Monday, December 21, 2015 at 8:00 a.m. George Phillips made a motion to close the evidence for the hearing on the 80 Lefebvre Road property. Joyce Mazzucco seconded the motion. A voice vote was taken and the motion carried by unanimous vote. The evidence was closed. Ms. Mazzucco recommended that the Board reconvene on January 7, 2015 at 6:00 p.m. to complete the tax assessment appeal process for this property as the Board is already schedule to meet that day to finish the Gifford tax assessment appeal. The Board was agreeable to this recommendation. It was noted that there are different members of the Board who are required to hear the Gifford appeal and the Sammis appeal. It was decided that the Board will address the Sammis appeal as the first item on January 7th, and then the Gifford appeal after.

The next item of business was to continue the hearing process for the 12.38 acre parcel on Clover Hill Road, Parcel #119000-045. Mr. Sault described the property and what the Inspection Committee saw. The Inspection Committee Report for Parcel #119000-045 was entered into evidence and labeled as “Exhibit I”. Mr. Sault asked the Board for comments on the report. Mr. Sammis asked if he could provide some additional information. It was noted that the evidence for this property had been closed at the November 17th hearing. Mr. Sault allowed Mr. Sammis to speak. Mr. Sammis reiterated information previously submitted about the four remaining properties under appeal--the 12.38 acres off Clover Hill Road, 14.40 acres on Clover Hill Road, 10.2 acres on Clover Hill Road and 20.4 acres on Fish Hill Road. Mr. Sault commented on lot 38, the 10.2 acre lot on Clover Hill Road, Parcel #119000-038. He said he thought it was the worst property and did see where there was a suitable building spot. There was a brief discussion about lot 38. Participating in the discussion were: Jim Sault, George Phillips, Sam Sammis and Martha Lawrence. George Phillips, Jim Sault and Joyce Mazzucco discussed the next steps in the hearing. Ms. Mazzucco stated the Board need to accept the remaining three Inspection Committee Reports and enter them into evidence. Then the Board would need to go into deliberative session, either in public or as an executive session. A motion was made by George Phillips to accept the three Inspection Committee Reports. Joyce Mazzucco seconded the

motion. A voice vote was taken and the motion carried by majority vote (8-1-0). The Board accepted the remaining three Inspection Committee Reports. These documents were entered into evidence as labeled as follows: Inspection Committee Report for Parcel #119000-039 labeled as “Exhibit J”; Inspection Committee Report for Parcel #119000-038 labeled as “Exhibit K”; and Inspection Committee Report for Parcel #119000-014 labeled as “Exhibit L”. George Phillips made a motion to go into executive deliberative session. Martha Lawrence seconded the motion. A voice vote was taken and the motion carried by unanimous vote. The Board went into executive deliberative session at 6:39 p.m.

Joyce Mazzucco made a motion to end the executive deliberative session. Mike Ross seconded the motion. A voice vote was taken and the motion carried by unanimous vote. The executive deliberative session ended at 7:10 p.m.

Mr. Sault asked for a motion for the Board’s decision on Parcel #119000-038, lot 38, 10.2 acres on Clover Hill Road. Jack Cowdrey made a motion to reduce the assessment value for Parcel #119000-038 from \$71,700.00 to \$55,000.00. Martha Lawrence seconded the motion. There was no discussion about the motion. A voice vote was taken and the motion carried by unanimous vote. The assessment value will be reduced to \$55,000.00. A written decision with reasons will be sent to Mr. and Mrs. Sammis.

Mr. Sault asked for a motion for the Board’s decision on Parcel #119000-014, lot 14 and lot 28, 20.4 acres on Fish Hill Road. Jack Cowdrey made a motion to maintain the assessment value at \$139,500.00. George Phillips seconded the motion. There was no discussion about the motion. A voice vote was taken and the motion carried by unanimous vote. The assessment value will remain at \$139,500.00. A written decision with reasons will be sent to Mr. and Mrs. Sammis.

Mr. Sault asked for a motion for the Board’s decision on Parcel #119000-039, lot 39, 14.40 acres on Clover Hill Road. Jack Cowdrey made a motion to maintain the assessment value at \$91,900.00. Mike Ross seconded the motion. A voice vote was taken and the motion carried by majority vote (8-1-0). The assessment value will remain at \$91,900.00. A written decision with reasons will be sent to Mr. and Mrs. Sammis.

Mr. Sault asked for a motion for the Board’s decision on Parcel #119000-045, lot 45, 12.38 acres on Clover Hill Road. Mike Ross made a motion to maintain the assessment value at \$76,200.00. Ruth Lutz seconded the motion. A voice vote was taken and the motion carried by unanimous vote. The assessment value will remain at \$76,200.00. A written decision with reasons will be sent to Mr. and Mrs. Sammis.

There was no further business to consider. Jack Cowdrey made a motion to recess the hearing to January 7, 2016 at 6:00 p.m. Mike Ross seconded the motion. A voice vote was taken and the motion carried by unanimous vote. The hearing recessed at 7:14 p.m.

Attest: _____
Joyce L. Mazzucco, Town Clerk