

**Board of Civil Authority
Tax Appeal Decision
SPAN –384-119-12313**

To: Denise Coriell Trust
From: Board of Civil Authority
Date: September 28, 2021

This is the decision, with reasons, of the Board of Civil Authority of the Town of Mendon, after hearing and evidence, in an appeal brought by you on your property at 1077 Old Turnpike Road.

1. We find that Denise Coriell Trust is the owner of a 30.47-acre lot and a house at 1077 Old Turnpike Road, Mendon, Vermont. The house contains four bedrooms, a dining room with a wood fireplace, a large kitchen, a living room, an office, a mudroom and 3 ½ bathrooms. The 3682 square foot house has a wide deck running along the entire front of the building. In addition, there is a two-car attached garage. The full spacious basement has some water leakage at one end. In addition, there are two outbuildings, one which houses a wood fired sauna, and the other which is a large storage shed. Approximately three acres of lawn around the house is cleared and features rolling lawns with long distance views of the mountains. The remainder of the property is mostly wooded.
2. Although the listers valued the property using a cost approach, based on the availability of closely comparable properties, we find the market sales approach the most reliable methodology for purposes of this appeal.
3. The subject property was last sold in May 2003 for \$550,000. We find this sale too remote in time to the appraisal date of April 1, 2021 and do not ascribe any significance to the sale value.
4. The Assessor appraised the property at a value of \$881,800 for the 2021 Grand List. The appellant grieved within the proper time and the Assessor changed the appraisal to \$870,800 on the basis of that grievance. The Denise Coriell Trust appealed to this board on July 12, and the Board heard the appeal on August 19, at 5:45 p.m. in the Town Office. An Inspection Committee of Al Wakefield, Ann Singiser, and Larry Courcelle visited the property on August 30, and made their report to the Board on September 14. A copy of their report is attached to this decision.
5. In support of the appraised value of \$870,800, the Assessor presented three properties – the Meringoff, Hartnett, and Cleary properties that we find to be comparable to the appellant's property. The appellant presented three properties – the Meringoff, Hartnett, and Lindroos properties to support her estimated appraisal value of \$675,000 - \$750,000.

The property of Joanna Meringoff is located at 776 Cream Hill Road and sold for \$675,000 in September 2020. Although the parcel has more acreage, the circa 1800 dwelling has less square footage and is reportedly very dated. This was presented as a comparable by both the Assessor and the Appellant.

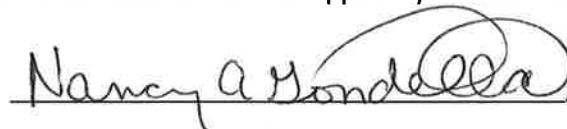
The property of William and Christine Hartnett is located at 722 Woodward Road. The 2878 square foot home and 3 acres of the 21-acre parcel sold for \$550,000 in June 2021, making it a much smaller parcel. This was presented as a comparable by both the Assessor and the Appellant.

The property of Valerie Cleary which consists of 6.7 acres, significantly less than the appellant's parcel, and a 4134 square foot home sold for \$767,500 in May 2021.

The property of Chad Lindroos located at 104 Stockbridge Path has 31 acres and a 3,072 square foot dwelling, a great deal of which is at basement level, and sold for \$640,000 on October 2020.

6. Based on the comparables presented by both the Assessor and the Appellant, as well as the property inspection, we find fair market value of the subject property is \$870,800.
7. The appellants have a right to appeal this decision to the Director of Property Valuation and Review of the Superior Court of Rutland County by filing a written notice of appeal within 30 days after the mailing of the notice by the town clerk. The fee for the appeal to the Director is \$70; the fee for an appeal to the Court is \$250. Checks should be made payable to the appropriate agency and returned to the Town Clerk with a letter stating the intent to appeal.

I hereby certify that this a true record of the action taken on this appeal by the Board of Civil Authority of the Town of Mendon.


Nancy A. Rondella, Chair
Board of Civil Authority

Filed in the Town Clerk's office on September 28, 2021 at 11 a.m.

To be recorded in the Grand List Book of April 1, 2021.

Attest: 
Gene Bridge



REPORT OF INSPECTION COMMITTEE

To: Board of Civil Authority
Mendon, VT
From: Larry Courcelle, Al Wakefield, Ann Singiser; Inspection Committee
Re: Inspection of Coriell Property located at 1077 Old Turnpike Road
September 10, 2021

We conducted an inspection of the property owned by the Denise Coriell Trust located at 1077 Old Turnpike Road at 2:00 p.m. on September 10, 2021. Denise Coriell was present and accompanied the Inspection Committee.

The residence sits high on a 30.47 acre plot of land with long distance views to the mountains. The approximately three acres of the land around the house is cleared and features rolling lawns. The remainder of the property is largely wooded.

The 3682 square foot house was constructed in three phases: a log cabin in 1987, an added garage with a bedroom above it and after 2005 a large addition across the front of the house of a more contemporary style of wood construction. A wide deck runs along the entire front of the house. All building materials are of superior quality.

The house with an attached two-car garage consists of four bedrooms, three full baths, and one-half bath. On the first floor are a dining room with a wood fireplace, a large kitchen, a living room, an office, a mudroom, a half bath, and the master bedroom and bath with a glassed-in shower, two sinks, and a jetted tub. There are two sets of stairs to the second floor, one in the center of the house and another a wooden spiral staircase leading to a catwalk to enter one of the three bedrooms on the second floor and two full baths. There is a full spacious clean basement with an interesting "surprise", a very large rock, too large to move requiring the house to be built around it. There is some water leakage in the spring at one end of the basement.

Outside are two structures: a wood fired sauna building and a large storage shed.

The assessed amount under appeal is \$870,800. The assessor presented three comparable properties that have recently sold at prices ranging from \$675,000 to \$767,500. The Coriell property, having a number of attributes of greater value than these comparables, appears to have a market value at the current assessed value.

Larry Courcelle
Al Wakefield
Ann Singiser

BCA Hearing Coriell

Date: 08/19/2021

Hearing time: 5:45 p.m.

Present: Dick Wilcox, Lindsey MacCuaig, Ann Singiser, Al Wakefield, Larry Courcelle – BCA members, Spencer Potter – assessor, Nancy Gondella – Chair/Town Clerk, Jesse Bridge – Secretary/Assistant Town Clerk, Denise Coriell - Appellant

Call to Order: Nancy called the meeting to order at 5:35 p.m.

Appellant Info: Denise Coriell 1077 Old Turnpike Road **Parcel ID:** 04-02-05.000
Spencer and Denise are sworn in. Nancy asked if anyone needs to excuse themselves from the hearing due to conflicts of interest or ex parte communication, no one does.

Case Introduction: Spencer introduced the subject property as a single-family residence on Old Turnpike Road on 30+ acres, assessed at \$870,800. Spencer hands out lister card (marked Coriell T-1).

Appellant Testimony: Denise said she feels her assessment is inconsistent with values of similar properties and recent sales in Mendon. Hers increased 30.6%, up to \$208,000. She would like to know if any of the boards assessments have increased. Larry replied his went up 63.75%. She would like to know what property was used as a comp to bring hers to \$870,800. Nancy explained that Spencer will present his comps after Denise is done with her testimony. Denise asked what program was used to assess the FMV of her property. Denise presented an exhibit (marked Coriell A-1) of an appraisal done in July 2018 for refinancing purposes which came in at \$675,000. Her next exhibit (marked Coriell A-2) is a packet of 4 comps that are similar to her property that sold in Mendon in 2020-2021. Spencer said the property on 722 Woodward Road only 3 acres and the house sold, not all 21 acres. Denise has another exhibit (marked Coriell A-3) which is a packet lister cards of comparable homes she found on the website. The last exhibit Denise has (marked Coriell A-4) is her properties lister card and a print out from Zillow of what her property is valued at. She said she noticed her property assessment did drop from \$881,800 to \$870,00 but doesn't know why. Spencer does not recall why but typically it was something pointed out and he agreed with. Denise said she was asked what her property was worth, she really doesn't think she could get \$870,800. She noticed looking through the sales in Mendon a lot were condos and land. She felt like maybe \$675,000- \$750,000 is fair.

Evidence Presented: Coriell A-1, Coriell A-2, Coriell A-3

Assessor's Response: None

BCA Questions: Dick asked Denise if there was a view from her home. Denise replied yes it looks to the west.

Assessor's Testimony: Spencer submitted three comps. The first is 776 Cream Hill Road, sold for \$675,000, which is a very dated home (marked Coriell T-2). The second is 722 Woodward Rd, 3.01 acres sold in June 2021 for \$725,000 (marked Coriell T-3). The third is 105 Spencer Meadows, 6 acres, sold in May 2021 for \$767,500 marked (Coriell T-4)

Evidence Presented: Coriell T-2, Coriell T-3, Coriell T-4

Appellant response: Denise said the Cream Hill Road is very comparable to hers. There is updating that needs to be done. The one on Woodward is a newer house and updated. She doesn't see where these are comparable to show hers at \$870,800 since they are in the \$700K range.

Follow up: Al asked Denise what the land is like on her property. Denise replied that her land is a 3-acre homestead and the rest is woods. The best building site is where the house is. There is a bit of water in part of it, a couple of streams run through it.

Inspection Committee Members: Al, Ann, Larry

Date of Inspection: Monday August 30, 2021 at 11:00am

There being no further business, the hearing was recessed at 6:07 p.m. and will reconvene on Tuesday September 14, 2021.

Inspection Report: The hearing reconvened at 7:15pm on September 14, 2021. Present at the hearing were Dick Wilcox, Lindsey MacCuaig, Ann Singiser, Larry Courcelle, Jim Reddy, Betsy Reddy, Al Wakefield, Rich Carlson – BCA members, Nancy Gondella – Chair/Town Clerk, Jesse Bridge, Secretary/Assistant Town Clerk. Ann reads the report which is attached to these minutes.

Discussion: Nancy asked what the attributes of greater value were. Ann said that in looking at the comps the subject property has more land, views and a bigger house. There being no further discussion the hearing was adjourned at 7:20p.m.



Jesse Bridge – Secretary/Asst. Clerk



Nancy Gondella – Chair/Town Clerk