

**Board of Civil Authority
Tax Appeal Decision
SPAN – 384-119-12224**

To: Richard Howe & Betty Ann Limpert
From: Board of Civil Authority
Date: September 16, 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 Wheelerville Road.

1. We find that Richard Howe & Betty Ann Limpert are the owners of a 56.4-acre lot located on Wheelerville Road. The lot is undeveloped, with the lower portion gently sloping upward and the upper portion, slightly steeper but still very walkable. The land does not reach the height where there are outstanding views. The property owners have an agreement with VAST (Vermont Association of Snowmobile Trails) to utilize the property for snowmobiling.
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 was last sold in June 2004 for \$75,000. We find this sale too remote in time to the appraisal date of April 1, 2021
4. The Assessor appraised the property at a value of \$118,300 for the 2021 Grand List. The appellants grieved within the proper time and the Assessor did not change their appraisal on the basis of the grievance. Mr. Howe and Ms. Limpert appealed to this Board on July 12, and the Board heard their appeal on August 12th at 5:45 p.m. in the Town Office. An inspection committee of Larry Courcelle, Jim Reddy, and Al Wakefield visited the property on August 31, and made their report to the Board on September 9. A copy of their report is attached to this decision.
5. In support of the appraised value of \$118,300, the Assessor presented one property – the AC Acquisitions LLC property – from the general area that we find to be comparable to the appellant's property.

The property of AC Acquisitions LLC is located on Wheelerville Road and is a 242-acre lot. The property sold for \$215,000 in December 2020.

6. Mr. Howe and Ms. Limpert contend that the highest and best use for this property is as a wood lot. They offered 3 comparable assessments if the property were to be considered a residential lot:

AC Acquisitions	242 acres	\$214,500
Larson	131.96 acres	\$168,500

Rensma 384.8 acres \$255,000

In addition, they offered 2 comparable assessments if the property's best use were to be considered a wood lot:

Mondella 535.08 acres \$269,000

JR Land 139 acres \$147,000

The only sale offered as a comparable by the appellants was the AC Acquisitions property which was also offered as a comparable by the Assessor.

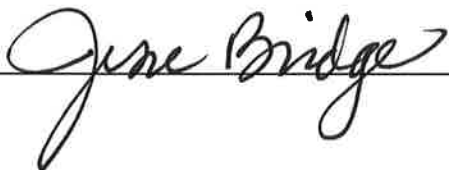
7. Based on the comparables and site visit report presented, we find the fair market value of the subject property is \$118,300.
8. The appellants have a right to appeal this decision to the Director of Property Valuation and Review of the Superior Court of Rutland County by filing a written notice of 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.

Certificate: 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.


_____, Chair
Board of Civil Authority

Filed in the Town Clerk's office on 9/20, 2021 at 9 A.m.

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

Attest: 

BCA Hearing Howe

Date: 08/12/2021

Hearing time: 5:45 p.m.

Present: Betsy Reddy, Jim Reddy, Dick Wilcox, Lindsey MacCuaig, Ann Singiser, Larry Courcelle, Marie Conway, Al Wakefield – BCA members, Spencer Potter – assessor, Nancy Gondella – Chair/Town Clerk, Jesse Bridge – Secretary/Assistant Town Clerk, Richard Howe & Betty Ann Limpert - Appellants

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

Appellant Info: Richard Howe on Wheelerville Road **Parcel Id:** 07-00-45.000
Spencer Potter and Richard are sworn in. Nancy asked if anyone needs to excuse themselves from the hearing due to conflicts of interest or ex parte communication, Al and Ann say they know the appellants but they feel like they can be fair.

Case Introduction: Spencer introduced the subject property as 56.4 acres on Wheelerville, assessed at \$118,300 (marked Howe T-1).

Appellant Testimony: Richard handed out exhibit (marked Howe A-1). He believed his property is being assessed as a residential property but feels it is more of a woodland although he is not quite clear as to why land is classified as woodland vs. residential. In 2004 when they bought the property they did so because they thought they were going to sell their home they were living in. They invited an architectural firm to look at the land and see what was appropriate for building. The architect's opinion was that the lower part of the property was quite wet. Richard said there is a rise to the property after a marsh with a lot of ledge and boulders and the architect said it would be very difficult and expensive to build on because of the ledge and that it would be hard to pass a perk test. If you went all the way to the top on the old logging road you could build up there but you would have a ¾ mile driveway. The land is not appropriate for harvesting timber. He said it was clear cut and the timber is just now starting to come back. He has some comps as if it was treated as residential. The most recent was 242 acres bought by AC Acquisitions. There is some disparity on the acreage as the PTTR says 253 acres. He feels the discrepancy between his per acre cost and the other property is a lot. As residential his is at \$1669/acre and the comp is at \$779/acre. As woodlot his is at \$2123/acre, others are as low as \$499/acre. He feels the property is best for outdoor activities and not as a residential property.

Evidence Presented: Howe A-1

Assessor's Response: none

BCA Questions: Lindsey asked who determines what the land is classified as. Nancy replied Spencer determines the highest and best use of the land.

Assessor's Testimony: Spencer had a sale on Wheelerville, 242 acres, sold in December 2020 for \$215,000 (marked Howe T-2).

Evidence Presented: Howe T-2

BCA Questions: none

Appellant response: none

Follow up: none


Inspection Committee Members: Al, Larry, Jim

Date of Inspection: Tuesday August 31, 2021 at 10:30am

There being no further business, the hearing was recessed at 5:55p.m. and will reconvene on September 9, 2021 at 5:00p.m.

Inspection Report: The hearing reconvened at 5:15pm on September 9, 2021. Present at the hearing were Dick Wilcox, Larry Courcelle, Jim Reddy, Betsy Reddy – BCA members, Nancy Gondella – Chair/Town Clerk, Jesse Bridge, Secretary/Assistant Town Clerk. Jim read the report which is attached to the minutes.

Discussion: There was no discussion and the hearing closed at 5:20pm


Jesse Bridge – Secretary/Asst. Clerk


Nancy Gondella – Chair/Town Clerk

Town of Mendon
BCA Inspection Committee

Re: Richard Howe
Parcel ID – 07-00-45.000
4282 Wheelerville Road

Inspection Committee: Jim Reddy, Larry Courcelle, Al Wakefield
Inspection Date/Time: August 31, 2021 10:30 a.m.

The site visit committee conducted an inspection of the property indicated above, which is owned by Richard Howe.

The property itself consists of two contiguous parcels which front directly onto Wheelerville Road and comprise of 56.4 acres of wooded land with a long, somewhat winding, but very walkable path proceeding upward from Wheelerville Road.

The land is rectangular, running roughly east/west with the first portion of the property gently sloping upward and the last being a bit steeper, but still very walkable. This road/trail is used by VAST for snowmobiling.

The land itself does not reach a height where there are outstanding views. There are no buildings; the property is typical of others on the same road which are contiguous to or very near the Howe property.

The committee walked all but approximately 200 yards of the land and was told by Mr. Howe that the remainder was similar to the portion we had already walked.

The inspection committee also compared this property to the 242-acre open land purchased by AC Acquisitions LLC on December 30, 2020 for \$215,000.

In our judgement, the property is correctly appraised at \$118,300. The property is buildable; there are other similar properties nearby with residences. The property fronts the road and the road upward from Wheelerville is a reasonable grade. The last time the property was officially documented was when it was purchased on June 2, 2004, 17 years ago.

