

**Board of Civil Authority
Tax Appeal Decision
SPAN – 384-119-12198**

To: John & Mary Rizk
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 544 South Mendon Road.

1. We find that John & Mary Rizk are the owners of a 28.56-acre lot and a house at 544 South Mendon Road, Mendon, Vermont. The house, built in 1985, contains three bedrooms, living room, dining room, small office, laundry room, and two bathrooms, one of which is currently unfinished. Total finished living space is 2,012 square feet. Flooring throughout the home is a mix of hardwood and softwood. The full walk-out basement is poured concrete with a concrete floor. Outbuildings include a barn, a shed in poor condition and a small cottage which, although previously rented, is currently used for storage only. The property has mature perennials, apple trees, blueberry bushes and raised vegetable garden beds and enjoys a private hilltop setting. The property has a mix of lawn, meadow, and woods some with low wet areas and others with steep drops.
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 many years ago and the sale is too remote in time to the appraisal date of April 1, 2021 to ascribe any significance to the sale value.
4. The Assessor appraised the property at a value of \$508,900 for the 2021 Grand List. Mr. & Mrs. Rizk grieved within the proper time and the Assessor changed their appraisal to \$495,400 on the basis of the grievance. The appellants then appealed further to this board on July 13, and the Board heard their appeal on September 7, at 4:15 p.m. in the Town Office. An Inspection Committee of Al Wakefield, Dick Wilcox, and Betsy Reddy visited the property on September 10, 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 \$495,400, the Assessor presented one property – The Stansbury property on Medway Road, with similar size and acreage. The property was older (built in 1985) than the subject property and sold in June 2021 for \$460,500.
6. Based on the comparables and testimony given, we find the fair market value of the subject property is \$440,000.

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.

This is the decision, with reasons, of the Board of Civil Authority of the Town of Mendon, after hearing and e 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.

Nancy C. Sondella Chair
Board of Civil Authority

Filed in the Town Clerk's office on 9/27, 2021 at 3 p.m.

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

Attest: Gene Bridge

INSPECTION COMMITTEE REPORT

To: Mendon Board of Civil Authority
From: Betsy Reddy, Al Wakefield, Dick Wilcox
Date: September 10, 2021
RE: Inspection of Property at 544 South Mendon Road, owned by John and Mary Rizk

The inspection was done on Friday, September 10, 2021 at 11:00 a.m. Mr. and Mrs. Rizk were present and the inspection committee was accompanied primarily by Mr. Rizk.

The committee observed the grounds and outbuildings at the end of the driveway. The outbuildings include a sizable barn, previously used for horses, a shed in poor condition and a small house/cottage, previously tenant occupied, currently used exclusively for storage. Walking up the gravel driveway toward the house, Mr. Rizk pointed out the nature and topography of the land, which is bordered by a brook, is a mix of lawn, meadow and woods, and has some low wet areas and steep drops, as depicted in the property map provided to the BCA at the Sept. 7 hearing (Appellant Exhibit #1). Also along the driveway are two old buildings/sheds in poor condition, probably of no monetary value. The property has mature perennials, apple trees, blueberry bushes and raised vegetable garden beds, enjoys a private hilltop setting, but has no views to speak of.

The exterior of the house has newer vinyl siding (2015) and asphalt shingle roof (2013). The interior includes a very pleasant and spacious family room with propane wall heater, tile floor and recessed lighting, an eat-in kitchen with electric range, refrigerator and dishwasher, older cabinetry and countertops, a 1st floor master bedroom, full bath and laundry room, living room with wood stove, formal dining room and small office. Upstairs are two good-sized bedrooms, one with a walk-in closet, and an unfinished bath (will be a full bath in the future). Flooring throughout the house is a mix of hardwood and softwood. While the exterior was redone in the last 6-8 years, the interior, as stated by Mr. Rizk at the hearing, has had no updates since they purchased the house 30+ years ago (other than the family room) and currently has just one functional bathroom. Total finished living space is 2,012 square feet.

The full walk-out basement is poured concrete with concrete floor. Mechanicals include an older New Yorker brand oil-fired boiler, well pump, 100 amp electrical panel and newer oil tank. There is a drilled well and septic system.

The value under appeal is \$495,400. The property offered as a comparable is 240 Medway Road on 26 acres, purchased 6/21/21 for \$460,500 with an assessed value of \$444,600. Its Property Record Card indicates 2,287 square feet (incl. 715 square feet in the partially finished walk-out basement). It has three bedrooms, three nicely updated full baths, living and dining rooms and a recently refurbished basement family room. It has a two-car attached garage and mountain views.

Based on site visit observations, and comparing it with 240 Medway Road, the inspection committee recommends adjusting the appraised value to \$440,000.

Signed by:

Betsy Reddy 9/14/21
Al Wakefield 9/14/21
Dick Wilcox

BCA Hearing Rizk

Date: 09/07/2021

Hearing time: 4:15 p.m.

Present: Betsy Reddy, Jim Reddy, Dick Wilcox, Al Wakefield, Larry Courcelle – BCA members, Spencer Potter – assessor, Nancy Gondella – Chair/Town Clerk, Jesse Bridge – Secretary/Assistant Town Clerk, John and Mary Rizk - Appellant

Call to Order: Nancy called the meeting to order at 4:15p.m.

Appellant Info: John and Mary Rizk, 544 South Mendon Road, 08-03-36.000
Spencer Potter and appellant are sworn in. Nancy asked if anyone needs to excuse themselves from the hearing due to conflicts of interest or ex parte communication. Larry said he is a neighbor and his lot was divided from the same piece of property and would feel uncomfortable so he will just sit and listen, no one else has an issue.

Case Introduction: Spencer introduced the subject property as a single-family residence, it has two E911 addresses, 544 and 552 South Mendon Road, assessed at \$495,400 (marked Rizk T-1). Spencer showed where each of the E911 contributory values are listed on the lister card.

Appellant Testimony: Nancy passed out an exhibit (marked Rizk A-1) which has a cover letter and a map of their property. Mary said there are two things they want to grieve. One is the designation as non-homestead. She said they have two 911 numbers because 10 years ago when they decided to rent the cottage, she called the Town and let them know that they were renting it and it was designated as non-homestead. They never thought over the years to let the Town know they stopped renting it. It's just a storage building now. She would like it to come off as a non-homestead. The second part they want to grieve is the assessment of their land. She said she has a neighbor with 26+ acres and whose land is assessed at about \$125,000 less than hers and he has meadows, sellable timber, and he has a lot of road frontage to South Mendon road, none of which she has. She said their property has steep ravines and it's wet, it's just meadows, woods and ravines, good for hiking not building. Her neighbor has rentable outbuildings and, in her opinion, she does not have rentable outbuildings. Nancy explained that the non-homestead part of the grievance can be handled outside the hearing as it won't affect the assessment.

Evidence Presented: Rizk A-1

Assessor's Response: none

BCA Questions: none

Assessor's Testimony: Spencer presented a sale at 240 Medway Road, sold 6/2021 for \$475,000 (marked Rizk T-2).

Evidence Presented: Rizk T-2

BCA Questions: none

Appellant response: Mary asked if it mattered if they were only disputing the land. Spencer said that should be addressed to the board. Nancy explained that the board has to look at the property as a whole, so there will be an inspection of the inside and exterior. Then it will be assigned an overall value and then it will be broken out after that. John said so this sale was in a very motivated month for sales. Spencer said it's up to the board how much weight to give that date of the sale.

Follow up: John said their house was built 30 years ago and no updates have been done. John talked about the map they presented which shows the slopes and wetland on their property. He said he had a logger and forester come in to tell him the value of the timber and was told there isn't any value, just for firewood. He said they bought the property as a buffer zone between their property and the state. After Spencer Meadows was developed, the property behind them came up for sale and he bought it with his neighbor as a buffer zone to not get trapped in with more developments. Betsy asked what the new assessment of 435 South Mendon Road is. Mary said \$367,300. Betsy asked if that value is before any of the remodeling? Spencer said it's before the addition, he's not sure about any remodeling inside.

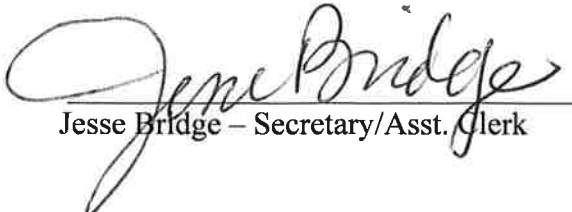
Inspection Committee Members: Al, Dick, Betsy

Date of Inspection: Friday September 10, 2021 at 11:00am

There being no further business, the hearing was recessed at 4:40p.m. and will reconvene on September 14, 2021.

Inspection Report: The hearing reconvened at 6:50pm 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. Betsy read the report which is attached to these minutes.

Discussion: There was no discussion and the hearing was adjourned at 6:55p.m.


Jesse Bridge – Secretary/Asst. Clerk


Nancy Gondella – Chair/Town Clerk