

**Board of Civil Authority
Tax Appeal Decision
SPAN – 384-119-12738**

To: Thomas F Soriano
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 200 Cortina Country Road.

1. We find that Thomas Soriano is the owner of a 2.33-acre lot and a house at 200 Cortina Country Road, Mendon, Vermont. The house contains three bedrooms, a kitchen, formal dining room, formal living room with a wood burning fireplace, family room, partially finished basement, and 4 ½ bathrooms. An upstairs deck overlooks the back yard.
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 1997 as a land only parcel for \$36,000. 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 \$705,500 for the 2021 Grand List. Mr. Soriano grieved within the proper time and the Assessor did not change the appraisal on the basis of the grievance. Mr. Soriano appealed to this Board on July 13, and the Board heard his appeal on September 7, at 5:00 p.m. in the Town Office. An inspection committee of Larry Courcelle, Betsy Reddy, and Al Wakefield visited the property on September 10, and made their report to the board on September 16. A copy of their report is attached to this decision.
5. In support of the appraised value of \$705,500, the Assessor presented two properties – the Hartnett and Cleary properties that we find to be comparable to Mr. Soriano’s property. In support of a lower assessment, Mr. Soriano presented a bank appraisal for his property which was completed in June 2019. In addition, he listed several sales.

The Hartnett property located at 722 Woodward Road with three acres and a dwelling sold for \$725,000 in June 2021. The home is newer (built 2013) and of a slightly higher quality.

The Cleary property located at 105 Spencer Meadows with 6.7-acres and a dwelling with slightly higher square footage sold for \$767,500 in May 2021.

6. The board believes the new assessment seems high based on the neighborhood's other property assessments and the percentage increase from its previous assessment seems high given that there have been no significant updates since it was built in 1997.
7. Based on the information above, the Board finds the fair market value of this property to be \$655,000.

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.

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 September 28, 2021 at 2⁰⁰ p.m.

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

Attest: 

INSPECTION COMMITTEE REPORT

To: Mendon Board of Civil Authority
From: Larry Courcelle, Betsy Reddy, Al Wakefield
Date: September 16, 2021
RE: Inspection of Property at 200 Cortina Country Road, owned by Thomas Soriano

The inspection was done on Monday, September 13, 2021 at 1:00 p.m. Mr. Soriano was present and accompanied the inspection committee.

The Contemporary post and beam construction home with a four-bay garage is on 2.33 acres and has a wonderful view of Pico Mountain from many interior vantage points. The long gravel driveway gives the home full privacy, although when outside, you can hear some traffic noise from Route 4. Behind the house there is a substantial stone patio.


The 3 bedroom, 4 ½ bath house features a tiled entry foyer, open and airy interior with vaulted ceilings, numerous windows, and cedar beams. Other than the bedrooms and finished basement rooms, flooring is primarily hardwood, with tile in the bathrooms. The kitchen island has a propane cooktop and prep sink. Other appliances are a double wall oven, refrigerator, and dishwasher. A family room is also part of this living space. The formal living room has a wood burning fireplace with marble surround and copper accents and leads to a back deck. A formal dining room, guest bedroom, hall bath, laundry room and home office complete the first floor. Upstairs are a guest bedroom with private bath and a master bedroom with two walk-in closets, a deck overlooking the back yard, and a private bath with jetted tub and step-in shower. The partially finished basement features an exercise/family room, a large room previously used as an office, a large storage room, wine closet, storage closet and full bath. The unfinished portion of the basement provides more storage and houses the mechanicals which include propane fired boiler, hot water heater, well pump and electrical panel. The house is on the Alpine Pipeline rather than having a private septic system.

The value under appeal is \$705,500. Two properties offered as comparables were 1) a 2,878 square foot 4-bedroom, 3 1/2-bath home at 722 Woodward Road on 3 acres, purchased 05/22/2021 for \$747,000 with an assessed value of \$790,200 (Town Exhibit #2) and 2) a 4,134 square foot home at 105 Spencer Meadows with four bedrooms and 3 1/2 baths on 6.7 acres, purchased 05/17/2021 for \$767,500 and assessed at \$747,000 (Town Exhibit #3). Checking the MLS, the Woodward Road sale was a cash purchase, so no appraiser was involved. The Spencer Meadows property square footage is all above grade, giving it more value than a combination of above and below grade square footage.

The inspection committee took into consideration the exhibits and information provided by the Appellant. The living space of nearby homes did not include square footage at or below grade. The basement finished living space in the subject property is 1,484 square feet. The house is a Lindal Cedar home, a company known for its premium quality materials. The quality of construction is excellent. The property as a whole is in good to excellent condition.

Nevertheless, we agree that the new assessment seems high based on the neighborhood's other property assessments and the percentage increase from its previous assessment seems high given there have been no significant updates since it was built in 1997. The inspection committee recommends that the assessed value of the property be adjusted to \$655,000.

Signed by:



BCA Hearing Soriano

Date: 09/07/2021

Hearing time: 5:00 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, Thomas Soriano - Appellant

Call to Order: Nancy called the meeting to order at 4:50p.m.

Appellant Info: Thomas Soriano, 200 Cortina Country Road, 04-02-86.330
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, no one does.

Case Introduction: Spencer introduced the subject property as a single family residence, at 200 Cortina Country Road, 2.33 acres, \$705,500 (marked Soriano T-1).

Appellant Testimony: Tom has an exhibit (marked Soriano A-1) which has a cover letter listing issues he has, 2 different appraisals and a spreadsheet that shows the difference in sales and values in the area. He said both of the appraisals came back at \$450,000. The spreadsheet shows the values for recent sales near his house, it shows the valuation and sales applicable to the neighborhood, and the bottom shows the lot valuation versus sales prices. He said you can see the vast difference in sales versus valuations. If you look at the other houses in his neighborhood none are assessed close to same as his. It was built in 1997 and no improvements have been made. His assessment has gone up 41.75%. His house was the first built in the development and some of the other homes have sold and been remodeled. Mr. Barrington at 302 Cortina Country Road is the closest in comparable to his property in terms of # of bedrooms, baths, sf, acreage, and it is assessed at \$567,500. Mr. Barrington also has an elevated lot with a much better view. Tom said he went through Zillow and looked at data of sales and 215 Cortina Country Road is the closest comparable to his home and it is assessed at \$476,700. He also wanted to point out that none of the sales were higher than \$674,800 and some have much more sf and acreage.

Evidence Presented: Soriano A-1

Assessor's Response: Spencer asked what the sales dates were on the appraisals. Tom didn't know.

BCA Questions: Betsy said the two appraisal dates were March 2019 and July 2019.

Assessor's Testimony: Spencer presented two sales. The first is 722 Woodward Road, a single family residence, 3 acres and a house sold in 5/2021 for \$725,000 (marked

Soriano T-2). The second is 105 Spencer Meadows sold in 5/2021 for \$767,500 (marked Soriano T-3)

Evidence Presented: Soriano T-2, Soriano T-3

BCA Questions: none

Appellant response: Tom asked what is the uniform process for assessing value. Spencer said the technique we use is a computer modeling software program owned by NEMRC, that 80% of the state uses. How do you do an assessment of a true value if you don't go in the house. Spencer said he uses his best judgement. Tom asked if you put extra value on a house that is located closer to a ski area or with a better view? Spencer said that's two different issues. He uses a neighborhood technique with relative neighborhood values and the views are specific to that property. The view value is in the grade of the site. Tom's is 1.5 and would indicate a pretty decent view, not spectacular but a decent one. The neighborhood is relative to other neighborhoods, for instance 13 is more desirable than 10 but less desirable than 15. The highest in Mendon he uses is 15. It's his opinion on what he assigns.

Follow up: None

Inspection Committee Members: Al, Larry, Betsy


Date of Inspection: Monday September 13, 2021 at 1:00pm

There being no further business, the hearing was recessed at 5:15p.m. and will reconvene on September 16, 2021.

Inspection Report: The hearing reconvened at 6:10pm on September 16, 2021. Present at the hearing were Dick Wilcox, Larry Courcelle, Jim Reddy, Betsy Reddy, Lindsey MacCuaig, Ann Singiser, Al Wakefield, Rich Carlson – BCA members, Nancy Gondella – Chair/Town Clerk, Jesse Bridge, Secretary/Assistant Town Clerk, Tom Soriano – Appellant. Betsy read the report which is attached to these minutes.

Discussion: There being no discussion the hearing was adjourned at 6:15p.m.


Jesse Bridge – Secretary/Asst. Clerk


Nancy Gondella – Chair/Town Clerk