

**Board of Civil Authority  
Tax Appeal Decision  
SPAN – 384-119-12218**

To: J & K Gagnon Leasing  
From: Board of Civil Authority  
Date: October 25, 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 J& K Gagnon Leasing is the Owner of a 62-acre lot at Wheelerville Road, Mendon, Vermont. The lot is land locked and permission from neighbors is required to access it. The land is primarily used for logging purposes.
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 1994. 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 \$99,100 for the 2021 Grand List. J & K Gagnon Leasing grieved within the proper time and the Assessor did not change their appraisal on the basis of the grievance. The appellant appealed to this board on July 12, and the board heard the appeal on September 16, at 4:15 p.m. at the Town Office. An inspection committee of Larry Courcelle, Al Wakefield, and Dick Wilcox visited the property on October 5, and made their report to the Board on October 14. A copy of their report is attached to this decision.
5. In support of the appraised value of \$99,100, the Assessor presented one property currently offered for sale – a 25-acre land locked wooded lot in Jay, Vermont listed for sale for \$199,900.

In support of an appraised value of \$36,208, the appellant presented information regarding assessments of undeveloped lots in the Wheelerville area. The appellant specifically pointed to property owned by C Handy, which is also landlocked, and is valued at \$584 per acre. He pointed out that the average value per acre of vacant acreage with no know legal access is \$1,094 per acre.

6. In light of the fact that the subject property is landlocked and primarily used for logging, the board finds the fair market value of the property to be \$62,000.

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.

Nancy A. Gondalla, Chair  
Board of Civil Authority

Filed in the Town Clerk's office on 10/26, 2021 at 9<sup>30</sup> A.m.

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

Attest: Jane Bridge

Town of Mendon

Site Visit Report

Re: Property of J&K Gagnon Leasing

Site Visit Team: Al Wakefield, Larry Courcelle, Dick Wilcox

This property is off Wheelerville Road, and is land locked, having no direct access or right of way. We accessed the property of Richard Howe, with permission, 0.75 miles up to the top of the property, and then down into the 62 acres.

The value of the land is primarily for logging, in conjunction with one of the neighbors for joint access. There is a VAST trail to runs thru the property. The property runs downhill, with the bottom a fairly steep drop off.

The site review committee would recommend a reduction in this property to the \$62,000 range, due to limited utilization and that is land locked.



Al Wakefield



Larry Courcelle



Dick Wilcox

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## BCA Hearing J & K Gagnon Leasing

Date: 09/16/2021

Hearing time: 4:15 p.m.

**Present:** Betsy Reddy, Jim Reddy, Dick Wilcox, Lindsey MacCuaig, Ann Singiser, Larry Courcelle, Rich Carlson, Al Wakefield – BCA members, Spencer Potter – assessor, Nancy Gondella – Chair/Town Clerk, Jesse Bridge – Secretary/Assistant Town Clerk, - Appellants

**Call to Order:** Nancy called the meeting to order at 4:20 p.m.

**Appellant Info:** J & K Gagnon Leasing, Wheelerville Road, 07-00-38.000  
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, no one does.

**Case Introduction:** Spencer handed out the lister card and introduced the subject property as an unimproved piece of land off Wheelerville Road, 62 acres, assessed at \$99,100 (marked Gagnon T-1).

**Appellant Testimony:** Ken said he put together a group of comparables, one is abutters and the other is similar in type. His exhibit is marked (Gagnon A-1). He said his property is nestled in the Rutland City Watershed. He bought it in 1994, he is in the business of owning and managing woodlands. He has no intention of doing any building, it's in current use. It has a forest management plan. Its land locked land, there is no right of way to it. The immediate landowners that abut his property have an average assessment of \$2,380/acre for the undeveloped land. He also looked at 8 other properties with land of similar topography, the average comes in \$1296/acre. Ken said there is a property off Townline road owned by C. Handy that is the most similar to his, has 127 acres and is assessed at \$584/acre. His property is assessed at \$1605/acre. He feels his property should be assessed close to the same as C. Handy's. He doesn't have access to the property, he has to cut through neighbors. He has allowed VAST to make a trail on the property.

**Evidence Presented:** Gagnon A-1

**Assessor's Response:** none

**BCA Questions:** Rich asked why would someone buy a land locked parcel. Ken said he has 7-8 timberlands scattered around VT and this piece came up for sale and they were familiar with the property. They felt that they could get access by permission from the city. Rich asked if woodland lots are worth more than a piece of land that is land locked with no trees. Ken said he wouldn't be inclined to buy land with no trees. The values of the trees are a separate item. Lindsey asked if there is a tax credit being in current use and what is the percentage. Ken said there is a benefit and Spencer said since he has

enrolled all of the acres in current use the tax bill won't change any, regardless off the assessment. It will be based on the use value of the whole 62 Acres. There are reasons for doing what Ken is doing and he is fully entitled to appeal. It will be taxed at a use value as set by the state. Process should be to set the valuation as if he is not in current use. Ken said there is basically a lien on the property in which there is a tax penalty if he decides to develop it. Lindsey asked if there is compensation from VAST. Ken said no, in fact I could get fined riding on their trail on my property without a helmet. He is not looking to excluded use of the property, it's not posted,

**Assessor's Testimony:** Spencer said he does believe this property is a land locked parcel. There is no deeded right of way to access this. There are some of these parcels throughout VT. He cannot come up with a sale of a land locked parcel that could be used as a direct comparison in this market time frame. He did find one that is listed for sale up in Jay, 25 acres, listed for \$200,000(marked Gagnon T-2). Spencer said when they do go on sale they often sell to an abutter.

**Evidence Presented:** Gagnon T-2

**BCA Questions:** Betsy asked if he knew how long it had been on the market. Spencer said he did not.

**Appellant response:** Ken said that's a great piece and he would just like to say that's in Jay, VT and we are in Mendon. He feels that he needs to be in a position where there is comparability, he should be compared a little differently than people that have access.

**Follow up:** Nancy asked what he thought his property should be valued at. He said he thinks he should be close to the C. Handy property at \$584/acre. Rich asked when he bought it, he must have counted on the neighbors letting him have access to harvest the timber. Ken said yes, it's a risk we take, sometimes it takes 20 years. Ann asked if he has logged the property. Ken said yes, we have been able to get through with permission from City. The City had a timber sale and he was a low bidder and he was able to get access to his property to log at the same time.

**Inspection Committee Members:** Al, Larry, Dick

**Date of Inspection:** Tuesday October 5, 2021 at 1:00pm

There being no further business, the hearing was recessed at 4:50p.m. and will reconvene on October 14, 2021 4:15p.m.

**Inspection Report:** The hearing reconvened at 4:23 p.m. on October 14, 2021. Present at the hearing were Dick Wilcox, Larry Courcelle, Al Wakefield, Rich Carlson, Lindsey MacCuaig, Ann Singiser – BCA members, Nancy Gondella – Chair/Town Clerk. Al read the report which is attached to the minutes.

**Discussion:** The board clarified that the property is mainly surrounded by Rutland City's watershed area.

The meeting adjourned at 4:26 p.m.

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Jesse Bridge – Secretary/Asst. Clerk

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Nancy Gondella – Chair/Town Clerk

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