

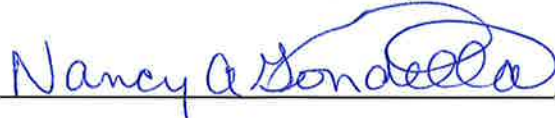
Board of Civil Authority
Tax Appeal Decision/ Withdrawal Notification
SPAN – 384-119-12601

To: John Lydon
From: Board of Civil Authority
Date: September 30, 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 118 Gateway Court (Unit 6).

1. We find that John Lydon is the owner of a condominium unit at 118 Gateway Court (Unit 6), Mendon, Vermont.
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 February 2003 for \$49,000. 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 \$95,800 for the 2021 Grand List. Mr. Lydon grieved within the proper time and the Assessor did not change his appraisal on the basis of the grievance. Mr. Lydon appealed to this Board on July 12, and the Board heard his appeal on August 19, at 4:15 p.m. in the Town Office. Mr. Lydon was present on the telephone. An Inspection Committee of Dick Wilcox, Larry Courcelle, and Ann Singiser were appointed to review the video inspection that was to be provided by Mr. Lydon, and were to report to the Board on September 16 to present the inspection report.
5. Mr. Lydon stated that he is uncomfortable allowing a team inside his property due to COVID, but would not provide a video as he indicated he would. For this reason, the appeal is considered withdrawn and no further action can be taken.

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 30, 2021 at 2 p.m.

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

Attest: 

BCA Hearing Lydon

Date: 08/19/2021

Hearing time: 4:15 p.m.

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

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

Appellant Info: John Lydon 111 Gateway Court Unit 6 **Parcel ID:** 04-03-30.206
Spencer and John 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 Gateway Unit at 111, Gateway Court Unit 6, assessed at \$95,800, lister card marked as (Lydon T-1).

Appellant Testimony: John said the actual address should be 118 Gateway Court Unit 6. He purchased the unit in 2003 or 2004. He has been on the board at Gateway for years, he is currently the treasurer. He said he sees the transactional sales come through and he also owns a real estate company. He believes it is terrible year to do a reappraisal due to Covid. He said the unit above him sold recently for \$89,000 which came fully furnished and is a floor above him. The unit sold for \$75,000 and 20K for the furnishings. How can his be worth more than a unit above his? Nancy told John that she handed out the previous information he sent in with his appeal; the letter he wrote, a copy of his grievance results and grievance application. Nancy explained to John that the Town was ordered to do the reappraisal in 2017. John asked if his assessment was done in 2017 then. Nancy said it has been an ongoing process and was extended to 2021 due to Covid. John said if the assessment had been done in 2017, 2018 or 2019 than the numbers would be far less. He said properties are artificially inflated due to people wanting to get out of the city. He also wanted to point out that the dates grievance letters were sent didn't give much time for homeowners to respond and there would be a lot more people grieving.

Evidence Presented: none

Assessor's Response: None

BCA Questions: none

Assessor's Testimony: Spencer presented 4 sales - First sale Gateway Unit 14B sold May 2021 for \$95,800 (marked Lydon T-2). Second sale is unit 8 in the same Gateway building which sold June 2021 for \$118,000 (marked Lydon T-3). Third sale is unit 15 in the same Gateway Building, sold May 2021 for \$114,900 (marked Lydon T-4). The last

one is in the other Gateway building unit 9, sold in Feb. 2021 for \$125,000 (marked Lydon T-5).

Evidence Presented: Lydon T-2, Lydon T-3, Lydon T-4, Lydon T-5

Appellant response: John said that the first unit 14B is the unit right above his. It's the same footprint as his. The other three units are 2-3 bedroom units, recently renovated, new kitchens, new bathrooms, new floors. The exact comp of his unit is 14B and it sold for \$89,000 fully furnished.

Follow up: none

Inspection Committee Members: Dick, Larry, Ann

Date of Inspection: John will have a video of the unit prepared and sent by September 9, 2021 so the committee can review it and be prepared to reconvene on September 16, 2021 to present the site inspection report. The hearing was recessed at 4:42pm.

Inspection Report: The hearing reconvened at 5:35pm 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.

Discussion: Nancy read a series of emails asking John for the video. The video was never received therefore the appeal is considered withdrawn and the hearing closed at 5:40p.m.


Jesse Bridge – Secretary/Asst. Clerk


Nancy Gondella – Chair/Town Clerk