

**Board of Civil Authority
Tax Appeal Decision
SPAN – 384-119-12336**

To: Notch Holdings LLC
From: Board of Civil Authority
Date: October 6, 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 Notch Road.

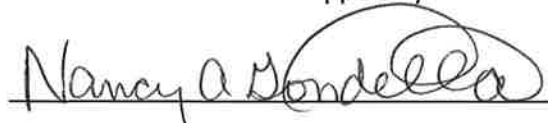
1. We find that Notch Holdings LLC is the owner of a 93-acre lot and a hunting camp with incredible views, located at Notch Road, Mendon, VT. The camp is a 256 foot one-room structure built in 2003. The camp has pine walls, ceilings, and floors. The gravel road leading to the camp has varied grades and is about one mile in length. The area surrounding the camp has been cleared and there are views to the south and west.
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 last sold in 1996. 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 \$176,200 for the 2021 Grand List. Notch Holdings LLC grieved within the proper time and the Assessor did not change his appraisal on the basis of the grievance. Notch Holdings LLC appealed to this Board on July 8, and the Board heard his appeal on September 16, at 4:15 p.m. in the Town Office. An inspection committee of Larry Courcelle, Jim Reddy, and Dick Wilcox visited the property on September 13, and made their report to the Board on September 28. A copy of their report is attached to this decision.
5. In support of the appraised value of \$176,200, the Assessor presented three properties – the Surething, AC Acquisitions, and Bilodeau properties – from the general area. In support of an appraised value of \$93,678, Notch Holdings LLC presented a copy of the grievance application outlining the reasoning for valuation.

The property of Jeremy Surething is located at 607 Northam Road, has 74 acres and a larger camp. His property sold for \$125,000 in June 2021. The property of AC Acquisitions is located at Wheelerville Road and has 242 acres. That property sold for \$215,000 in December 2020. The Bilodeau property is located at Notch Road, has 168 acres and sold for \$300,000 in August 2021.

6. There is a mistake on the property card regarding the size of the camp, which the board believes affects the overall value of the property. Based on the size and condition of the camp, the Board finds the fair market value of the subject property to be \$166,200.

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 October 6, 2021 at 2 p.m.

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

Attest: 

Town of Mendon
2282 US Route 4
Mendon, Vt. 05701

Report of Inspection Committee

To: Board of Civil Authority
Mendon, Vt.

From: Dick Wilcox, Jim Reddy, Larry Courcelle; Inspection Committee

RE: Inspection of property listed at 2793 Notch Road, Mendon, Vt. owned by Notch Holdings, LLC

The Inspection Committee met with John Kalish at the entrance to his property at approximately 10:30 a.m. on Sept. 13, 2021. The lot size is 93 acres with a hunting camp approximately one mile off TH 16. We proceeded up the gravel road which had varying grades until we arrived at the camp. Mr Kalish gave the committee a tour of the area surrounding the camp and the hunting camp. The applicant is not grieving the evaluation of the land, but is appealing the valuation of the hunting camp. The camp is a one room structure built in 2003 and contains a wood stove, pine wood walls and ceilings and a pine tongue and groove floor. There is a small sink with gravity fed water from a spring, a stove and one bunk bed.

The area around the camp has been cleared and there are views to the south and west. The camp dimensions are depicted on Mendon's web data card as 18 feet by 18 feet which equals 540 sq. ft. The actual dimensions of the camp are 16 feet by 16 feet equaling 256 sq. ft.

The committee looked at a 168 acre lot which was presented as town evidence # two which was recently owned by Notch Holdings, LLC and sold for \$300,000.00 and a 242 acre lot owned by AC Acquisitions LLC, town evidence # 3, which sold for \$215,000.00 on Jan. 2021.

Taking into consideration the overall scope of the camp and surrounding land and the incorrect information on the property card, and that the highest and best use of the structure is a hunting camp, The Committee recommends the assessment be reduced by \$10,000.00 to \$166,200.00

Respectfully submitted

Jim Reddy

Dick Wilcox



Larry Courcelle



BCA Hearing Notch Holdings, LLC

Date: 09/02/2021

Hearing time: 4:15 p.m.

Present: Betsy Reddy, Jim Reddy, Dick Wilcox, Lindsey MacCuaig, Ann Singiser, Larry Courcelle – BCA members, Spencer Potter – assessor, Nancy Gondella – Chair/Town Clerk, Jesse Bridge – Secretary/Assistant Town Clerk, John Kalish - Appellant

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

Appellant Info: Notch Holdings, LLC, Notch Road, 09-00-03.000
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 introduced the subject property as a camp on 93 acres on Notch Road, assessed at \$176, 200 (marked Notch T-1)

Appellant Testimony: John has an exhibit (marked Notch A-1) that he handed out. It's the original application for grievance, a picture of the camp and the lister card. He explained he is not here to question the land assessment just the structure. John explained that the property is 93 acres with a primitive camp built in 2003. It's uninsulated, there are no utilities, there is a woodstove but it's a one room cabin, it's a deer camp. It's about a mile from town highway 16 which is a class 4 road. It's 16' x 16' structure not 18'x 30'. He built it for \$5,000, and feels it is worth closer to \$15,000. $\frac{3}{4}$ of an acre is clear the rest is wooded.

Evidence Presented: Notch A-1

Assessor's Response: none

BCA Questions: Nancy pointed out that the dwelling is actually assessed at \$44,600. On John's paper he had that the camp is assessed at \$82,400 and Nancy explained and Spencer confirmed that is the house site value which is the dwelling, site improvements and up to 2 acres. Betsy asked if there was a drilled well, septic. John replied no. It's seasonal access, the road is not plowed during the winter. Lindsey asked if the road is plowed, John explained that the lower road it is maintained by some of the home owners but not his driveway.

Assessor's Testimony: Spencer has three sales. The first is on Notch Road, 168 acres, sold for \$300,000 (marked Notch T-2), the second is on Wheelerville Road, 242 acres, sold Dec 2020 for \$215,000 (marked Notch T-3), the third is 74 acres and a camp at 607 Northam Road, 74 acres, sold in January 2020 for \$125,000 (marked Notch T-4).

Evidence Presented: Notch T-2, Notch T-3, Notch T-4

BCA Questions: none

Appellant response: John wanted to remind everyone that he is not contesting the land just the structure. He said looking at the structure on 607 Northam Road, the house site was valued at \$110,600, his house site is valued at \$82,500 and you can see from the pictures the camp on Northam road is substantially larger. His camp is just a shell.

Follow up: Ann asked about the topography. John said the subject property is remote, steeper, it's more like the two parcels to the north. There are less aggregate resources. Betsy asked Spencer about the site improvements value. Spencer said the pond is in that category. Jim asked Spencer if he visited the property. Spencer said he did not.

Inspection Committee Members: Jim, Larry, Dick

Date of Inspection: Monday September 13, 2021 at 10:30am

There being no further business, the hearing was recessed at 4:45p.m. and will reconvene on September 28, 2021.

Inspection Report: The hearing reconvened at 5:45pm on September 28, 2021. Present at the hearing were Dick Wilcox, Lindsey MacCuaig, Ann Singiser, Larry Courcelle, Al Wakefield, Rich Carlson – BCA members, Nancy Gondella – Chair/Town Clerk, Jesse Bridge, Secretary/Assistant Town Clerk, John Kalish – Appellant. Larry read the report which is attached to these minutes.

Discussion: There was no discussion and the hearing was adjourned at 5:50p.m.



Jesse Bridge – Secretary/Asst. Clerk



Nancy Gondella – Chair/Town Clerk